



TRAVEL PROCEDURES AND REGULATIONS

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This document complies with all Ventura Unified School District Board Adopted Policies and Regulations and supersedes all previous versions.



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VENTURA UNIFIED TRAVEL PROCEDURES AND REGULATIONS

A. **INTRODUCTION**

This set of procedures has been developed to provide guidance to the Ventura Unified business travelers, approvers, and payment processors for travel conducted on behalf of the District. It supplies the details to statements referenced in the Ventura Unified Board Travel Policy (BP/AR 3350) and explains the taxability of certain reimbursements.

This document has been separated into sections based on travel destinations and lengths of stay due to the different rules applicable for reimbursement. The majority of District travel is conducted within the contiguous United States and lasts for 30 days or less. Reimbursement for expenses incurred in this category will be based on actual expenditures, with meals and incidentals reimbursed up to a maximum daily limit. The procedures established for this type of travel are applicable to all types of travel unless specified to the contrary.

Additional guidance is provided in separate sections for:

- Travel 30 days or longer within the contiguous United States.
- Travel within Alaska, Hawaii and the U.S. Possessions; and
- International destinations.

Extended travel (lasting longer than 30 days) and travel outside of the 48 contiguous states will be reimbursed on a per diem basis, with amounts varying by location and length of stay (see Sections XI, XII and XIII).

Insurance requirements, insurance coverage, and notification instructions for emergencies or accidents are provided in Section VIII. Travelers are advised to review this section prior to travel. Additional requirements for international travel are outlined in Section XIII.

I. **SCOPE**

The procedures contained in this document shall apply to all official District travel, including sabbaticals funded by the District and travel funded under federal grants, and contracts.¹ The terms of an extramural funding agreement will govern only when such terms are more restrictive than Ventura Unified travel procedures. *The documentation, review and approval processes stated herein are the minimum requirements for District travel reimbursements.*

In addition, the terms of a collective bargaining agreement shall govern when such terms do not conform to the provisions of these procedures. These procedures are neither intended to nor shall be interpreted in any manner that would diminish the rights of employees under a settlement agreement.

¹ Pursuant to Office of Management and Budget Circular A-21, costs incurred by employees and officers for travel shall be considered reasonable and allowable only to the extent that such costs do not exceed charges normally allowed by the institution in its regular operations as a result of an institutional policy and the amounts claimed under sponsored agreements represent reasonable and allocable costs.



These procedures include special rules for non-employees which may consist of, but are not limited to, students, independent contractors, volunteers, witnesses, and interview candidates.

A. AUTHORITIES

These travel procedures are issued under the Board's delegation of authority to the Superintendent.

B. USE OF CONTRACTED SUPPLIERS

District business travelers are asked to be diligent about the cost effectiveness of travel-related expenditures. Travelers are **strongly encouraged** to purchase travel services, when available, from District, District or State of California contracted suppliers.

District, District or State of California contracted suppliers deliver competitive value in the range of services required by District travelers. Such suppliers could include airlines, car rental agencies, hotels, travel agencies, and online booking providers. Although it might be possible to obtain a lower cost from other sources, use of District, District or State of California contracted supplier should, on average, over time, reduce the District's overall travel costs, and provide the best value to the traveler.

C. REIMBURSEMENT STANDARDS

These guidelines are intended to ensure that reimbursements are made according to an accountable plan as defined by the Internal Revenue Service. Reimbursements made according to an accountable plan are not considered taxable income. Reimbursed travel expenses are considered by the IRS to be taxable income to the traveler under the following conditions:

- Eligible meals reimbursed on single day travel;
- Meals and incidentals reimbursed in excess of published federal rates without appropriate documentation;
- Expenses for travel in excess of one year; or
- Certain travel expenses related to moving a new appointee or a current employee.

When a District employee travels under the sponsorship of a non-District entity, travel expenses, prepayments, or billings, shall not be charged to a District account or billed to the District. Airline tickets must be obtained from the sponsor. Payment of travel costs for District employees by another party may constitute a conflict of interest. Contact District General Counsel for additional information.

Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the District, unless otherwise noted in these procedures.

D. RESPONSIBILITIES

1. Traveler

Individuals traveling on official District business must familiarize themselves with and adhere to the Ventura Unified Travel Procedures and Regulations. All travelers are required to inform their supervisor of travel plans prior to departure, and all travel must be pre-authorized via the submission of the [Travel Authorization form](#).

Travelers should make certain that the business-related expenses they incur are ordinary, reasonable, not extravagant, and necessary for the purpose of the trip.

The person due the reimbursement for travel costs incurred is responsible for:

- a. Submitting travel claims not more than 60 days after the expenses were paid or incurred.
- b. Providing the business purpose and inclusive dates of each trip.
- c. Certifying they:
 - Received authorization to travel;
 - Traveled on official business;
 - Actually spent the amount for listed expenses;
 - Has verified that the amount due is accurate; and
 - Has not and will not seek reimbursement for (1) a duplicate claim or (2) from any other source.

A [Travel Expense Claim form](#) MUST be submitted regardless of amount due or when no reimbursement is due.

The [Travel Expense Claim form](#) MUST include the cost of all expenses paid by the District, including Cal-Card, direct billing, and prepaid expenses (e.g. Conference/Workshop/Registration fees, airfare, rental car costs, etc.).

In the event that an employee received reimbursement for travel related expenses and subsequently receives a full or partial refund related to those expenses, the refunded amount must be returned to the District no later than 120 days after the expense was paid or incurred.

2. Approving Authority

The approving authority designated to approve travel claims ensures all expenses are reasonable in terms of price, purpose, and necessity.

The approving authority is responsible for:

- a. Ensuring expenses charged are supported by sufficient funds and ensuring appropriateness of use of funds.
- b. Ensuring expenses requested are ordinary, reasonable, not extravagant, necessary, and supported by a business purpose or justification, as appropriate.

- c. Validating, to the extent possible, that the expenses listed were actually incurred by the employee and that appropriate supporting documentation is attached.
- d. Reviewing and approving the business purpose and ensuring the request is in compliance with any applicable sponsored project/grant requirements.
- e. Approving/denying payment of the travel claim in a timely manner. Approving signatures must include the date of approval.
- f. Denying expenses not directly related to official District business.

3. Travel Reimbursement Office

The Fiscal Services Office will perform the following functions:

- a. Review/audit for compliance with policy;
- b. Verify appropriate approver has signed and dated;
- c. Ensure appropriate documentation is submitted; and
- d. Process reimbursements and payments.

E. EXCEPTIONS

The Superintendent or the Assistant Superintendent of Business Services may approve exceptions. Although, these approvals must follow the District guidelines. For example: The Superintendent cannot approve the purchase on alcohol on general funds as this is a violation of Board Policy 3350 Travel Expenses. The Director of Fiscal Services cannot approve exceptions as this position is responsible for enforcing the correct policies.

II. PAYMENT OF TRAVEL

A. PREPAID EXPENSES AND DIRECT CHARGES

Prepaid expenses and direct charges are typically airline tickets, lodging, rental car, and registration fees paid to a third party/supplier. The District may choose to pay travel related expenses directly and if so, the District must have documented procedures designed to ensure that any disallowed expenses are recovered. Furthermore, these travel procedures prohibit duplicate payment for a cost that was directly billed to the District.

Travel payments, such as registration fees, airline tickets, etc., made to a third party on behalf of an employee who has not submitted a [Travel Expense Claim form](#) within the 120-day period are not reportable as income to the employee, ***provided the expenses are ordinary and necessary business expenses***. This requirement will be satisfied if the payment procedures substantiate the time, place, and business purpose of the trip.

B. CASH ADVANCES AND PERSONAL LIABILITY TRAVEL CARDS

Employees traveling with students may require a travel advance or personal liability travel card to cover out of pocket/incidental expenses for themselves as well as the students who are traveling with the employee.

Section IX. Reporting Travel Expenses contains information on substantiation of travel expenses and returning excess cash advance amounts.

1. Cash Advances

Employees traveling with students may require a travel advance to cover out of pocket/incidental expenses for themselves as well as the students who are traveling with the employee. Providing the option to apply for a travel advance helps to support student travel experiences often part of, or supplemental to, academic curriculum as well as for the enrichment of students. Refer to [Travel Cash Advance Agreement](#).

Travel advances are intended to cover out of pocket/incidental expenses only. These would include

meals, gas for rented vehicles, airline baggage fees, ground transportation (e.g., bus, train, shuttle, taxi), parking and admission charges. Travel advances cannot be used to pay for lodging or airline tickets (as per District Travel Procedures). The maximum amount for an advance is \$1,000.

- Prior to Travel

Employees must complete a Travel Advance Request Form. Form should be submitted to Fiscal Services no more than thirty (30) days prior to commencement of travel.

- After Travel Concludes

Once travel concludes, complete and submit a Travel Expense Claim Form to Fiscal Services with the original itemized receipt(s), amount of travel advance provided, and balance due to employee or to Ventura Unified. This documentation must be submitted to Fiscal Services within thirty (30) days after travel concludes. Any portion of the travel advance not used for the above referenced travel must be returned to Ventura Unified within thirty (30) days of the completion of travel. Funds to be returned to Ventura Unified should be in the form of a check or money order payable to Ventura Unified School District and be submitted along with the Travel Expense Claim Form.

- Other Important Conditions

- A.) Travelers are not permitted to have more than one (1) outstanding cash advance at a time. Each advance must be accounted for before another travel advance is granted.
- B.) A travel advance must be returned immediately if travel is cancelled or indefinitely postponed.
- C.) If a completed Travel Expense Claim Form is not submitted to Fiscal Services within thirty (30) days of the completion of travel the District collections procedures and related timeline is as follows:
 - *30 days past due:* Courtesy e-mail to travel advance recipient with cc: to Principal or Manager and Division Cabinet member (or designee).
 - *45 days past due:* Second notice e-mail to travel advance recipient with cc: to Principal or Manager and Division Cabinet member (or designee).
 - *60 days past due:* Final notice e-mail to travel advance recipient with cc: to Principal or Manager and Division Cabinet member.
 - *120 days past due:* Unrecovered advance from employee will be reported and taxed as additional wages. (*NOTE: The income and applicable employment taxes on the additional wages are to be withheld from the employee's regular earnings. NO refund of such taxes or any adjustment to gross income shall be made with respect to any substantiation or reimbursement received from the employee after the 120-day period.)
- D.) Receivables resulting from travel advances that cannot be recovered from the traveler shall be cleared by charging the Department indicated on the Travel Advance Request Form.
- E.) If collection procedures are initiated two (2) times for the same recipient due to an outstanding travel advance, no future advances will be issued.

C. PAYMENT OF EXPENSES ON BEHALF OF OTHERS

District travelers normally shall not be reimbursed for expenses paid on behalf of other persons, except in the case of co-travelers who are sharing a room. Exceptions to this rule, such as supervised group trips, must be approved in advance. (See Section V, D - Payment of Group Subsistence Expenses, for more information.)

D. CANCELLATION OF RESERVATIONS

If a trip must be cancelled or changed, the traveler must make every effort to cancel/change any travel reservations. Fees incurred as a result of cancelling/changing a trip will be covered if the cancellation/change was work related or due to unforeseen circumstances out of the control of the traveler. A business justification must be submitted and approved by the approving authority. Travelers who are unable to honor a reservation shall be responsible for canceling the reservation in compliance with the cancellation terms established by the vendor. The traveler must return any refundable deposits to the District. Charges or lost refunds resulting from failure to cancel reservations, registrations, etc. shall not be reimbursed unless the traveler can show that such failure was the result of circumstances beyond the traveler's control. The traveler shall be responsible for promptly returning for a refund any unused or



partially used transportation tickets.

III. TRANSPORTATION EXPENSES

Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the purpose of the trip.

A. GENERAL

1. Definition

Transportation expenses include charges for commercial carrier fares, travel agency service fees, car and aircraft rental charges including fuel for rentals, private car mileage allowances, emergency repair to District vehicles, overnight and day auto parking, bridge and road tolls, taxi, ride share and public transportation fares, and all other charges for transportation services necessary to accomplish the official business purpose of the trip.

2. Transportation Tickets

Transportation tickets should be procured in advance in order to obtain any discounts offered by the carrier or negotiated by the District. Such tickets should be purchased from the District contract travel agency. Travelers will not be reimbursed for non-cash certificates used for the purchase of transportation tickets, e.g., frequent flyer miles.

3. Lost Tickets

Service charges for tickets lost by travelers may be reimbursed, provided such occurrences are infrequent. Charges for re-ticketing, schedule changes, etc., are reimbursable if incurred for a valid business reason. The reason for the charge must be specified on the [Travel Expense Claim form](#).

4. Indirect or Interrupted Itineraries

Any additional expense resulting from an indirect route or interrupted travel for other than District business shall be borne by the traveler. Reimbursement of expenses shall be limited to the lesser of actual costs incurred or the charges that would have been incurred via a usually traveled route. Any resulting excess travel time will not be considered work time and will be charged to the appropriate type of leave. The employee shall be responsible for accurate reporting of such leave time.

5. Surface Transportation Used In lieu of Air Travel

If advance approval has been obtained, a traveler may use surface transportation for personal reasons even though air travel is the appropriate mode of transportation. The cost of meals and lodging, parking, mileage, tolls, taxis, and ferries incurred while in transit by surface transportation may be reimbursed. Such costs, however, shall not exceed the cost of airfare, based on the lower of the regular coach fare available for the location of travel from a standard commercial air carrier or the District travel program fare, plus transportation costs to and from the terminals. Documentation demonstrating the cost of regular coach in effect at the time of travel should be included with the [Travel Expense Claim form](#).

6. Travel Extended to Save Costs

Additional expenses associated with travel extended to save costs, e.g., a Saturday night stay for domestic travel, may be reimbursed when the cost of airfare would be less than the cost of airfare had the traveler not extended the trip (provided the expenses were incurred in compliance with these procedures). Such expenses, which include lodging, car rental, meals and incidental expenses (subject to the reimbursement caps set forth in [Appendix D](#)) incurred within the vicinity of the business destination, shall not exceed the amount the District would have paid had the traveler not extended the trip.

B. AIR TRAVEL

1. Commercial Airlines

- a. Coach or Economy Class
Coach or any other discounted economy-class fare shall be used whenever ticketing restrictions are reasonable. This applies to all travel (domestic or international, or any combination thereof) regardless of the purpose or fund source.
- b. Business or First Class
When a traveler prefers to use a higher class than the one authorized for reimbursement, the traveler must pay the incremental cost of the airfare. A documented cost comparison must be attached to the [Travel Expense Claim form](#). Use of business or first-class, pre-boarding or other higher-cost services may be authorized by the approving authority under the circumstances listed below. Documentation of such circumstances must be provided on the [Travel Expense Claim form](#).
 - 1) Business or first-class is the only service offered between two points;
 - 2) The use of coach class would be more expensive or time consuming, e.g., when, because of scheduling difficulties, traveling by air coach would require an unnecessary hotel expense, circuitous routing, or an unduly long layover when making connections;
 - 3) An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours; or
 - 4) When necessary to reasonably accommodate a disability or medical need of a traveler (must be accompanied by a medical note issued within the last 30 days)
- c. Baggage Fees
The District will pay the cost for checked baggage that is considered reasonable and necessary for the business purpose and length of the trip. The approving authority is responsible for determining if the fees are appropriate.
- d. U.S. Flag Air Carriers
Under the Fly America Act, only U.S. carriers shall be used for travel reimbursed from federal grants and contracts, unless one of the following exceptions applies:
 - 1) Use of U.S. carrier service would extend travel time, including delay at origin, by twenty-four (24) hours or more;
 - 2) U.S. carriers do not offer nonstop or direct service between origin and destination. However, a U.S. carrier must be used on every portion of the route where it provides service unless, when compared to using an international air carrier, such use would:
 - Increase the number of aircraft changes outside the United States by two or more; or
 - Extend travel time by at least 6 hours or more; or
 - Require a connecting time of 4 hours or more at an overseas interchange point.
 - 3) When the costs of transportation are reimbursed in full by a third party, such as an international government or an international agency.

Code-sharing agreements with international air carriers, whereby American carriers purchase or have the right to sell a block of tickets on an international carrier, comply with the Fly America Act Regulations. The ticket, or documentation for an electronic ticket, must identify the U.S. carrier's designator code and flight number. Reimbursement of travel on an international air carrier may be denied in the absence of such justification.

C. AUTOMOBILE

Vehicles shall be used in accordance with established District procedures. See the District Guidelines for Use of District & Private Vehicles for requirements.

Persons travelling by automobile for District business must possess a valid driver's license or pending application for a California driver's license. Visitors to or new residents of California should refer to the CA Driver License Information ([Appendix I](#)). All persons operating a vehicle for official business travel are required to comply with California State laws.

When using a private vehicle for District business, District employees must have a current State of California form [STD-261 – Authorization to Use Privately Owned Vehicles on State Business](#) on file. See Section VIII, C – Travel Related Insurance, Private Vehicles for insurance requirements.

Individuals receiving a car allowance are precluded from mileage reimbursement for District-related travel when using their personal vehicle, however they may be reimbursed for renting a car when there is a valid business purpose.

1. District Vehicles

District vehicles, if available, should be used by employees for transportation while conducting District business.

2. Rental Cars

When renting a vehicle, travelers are expected to utilize rental agencies with which the State of California or the District have negotiated contracts that include insurance coverage.

a. Authorization to Rent

A vehicle may be rented when renting would be more advantageous to the District than other means of commercial transportation, such as using a taxi. Advance reservations should be made whenever possible and a compact, economy or intermediate class vehicle requested. These classes should be used unless a no-cost upgrade is provided or if the recommended sizes are not adequate to meet the business purposes of the trip.

The traveler is responsible for obtaining the best available rate commensurate with the requirements of the trip. The discount negotiated with car rental agencies should be requested when available.

b. Fuel Requirements

Travelers are **strongly encouraged** to return their rental cars with a full tank of gas purchased prior to dropping off the vehicle. Gas should not be purchased from the rental car agency due to the increased cost and additional fees that may be applicable. Pre-purchasing fuel is not recommended because the traveler is charged for a full tank of gas regardless of how much gas is actually used

c. Additional Options

Charges for additional options including, but not limited to, items such as ski racks, GPS devices, car seats, and satellite radio will not be reimbursed unless the traveler provides a business-related requirement for the equipment.

d. Payment Options

Rental Cars may be booked directly with the individual rental car company or through a designated travel agency. ([Appendix K](#))

3. Private Vehicles

When using a private vehicle qualified driver are responsible for carrying and maintaining liability insurance. Refer to Section VIII, C – Travel Related Insurance, Private Vehicles for insurance requirements and allowable reimbursements in case of an accident.

Individuals requesting mileage reimbursement are certifying the number of miles driven is accurate. When two or more persons on District business share a private vehicle, only the driver may claim reimbursement for mileage.

The following applies to all domestic travel.

a. Allowable Mileage Expense – With Overnight Stay

Mileage shall be ordinarily by computed between the traveler's normal work location and the common

carrier or destination.

Mileage expenses may be allowed between the traveler's residence and the common carrier or destination if District business travel occurs during the traveler's non-working hours, or during a regularly scheduled day off.

When a traveler is authorized to drive a private vehicle to or from a common carrier terminal, mileage may be reimbursed as follows:

- One round trip, including parking for the duration of the trip; or
- Two round trips, including short-term parking expenses, when an employee is driven to a common carrier.

b. Allowable Mileage Expense – No Overnight Stay

If an employee has an assignment away from their normal work location, (e.g., single day workshop, local conference, training, assignments at more than one location, etc.) which does not require an overnight stay, reimbursement shall be made for mileage expenses as follows:

1. Mileage between Home and Single Assignment Location

Reimbursement shall be made for roundtrip mileage between home and the assignment location, or between the normal work location and the assignment location, whichever is less.

2. Mileage between Home and Multiple Assignment Locations

Reimbursement shall be made for roundtrip mileage between normal work location (not home) and the first assignment location visited and roundtrip mileage between successive assignment locations visited.

3. Mileage between Normal Work Location and Assignment Location

Reimbursement shall be made for roundtrip mileage between the normal work location and the assignment location.

4. Mileage between Home, Normal Work Location and then onto a Single Assignment Location (or any combination thereof):

Reimbursement shall be made for roundtrip mileage between normal work location and the assignment location.

5. Mileage between Home, Normal Work Location and then onto Multiple Assignment Locations (or any combination thereof):

Reimbursement shall be made for roundtrip mileage between the normal work location and the first assignment location visited and roundtrip mileage between successive assignment locations visited.

c. Standard Rate

The standard business reimbursement rate per mile is set by the IRS and approved by the District herein referred to as the Standard Mileage Rate ([Appendix B](#), [Appendix I](#)). This rate takes into account all actual automobile expenses such as fuel and lubrication, towing charges, maintenance and repairs, tires, depreciation, vehicle registration, and insurance.

According to IRS regulations, travelers who claim this rate are not required to substantiate the actual costs of operating the vehicle.

d. Rate for Travelers with Physical Disabilities

A traveler with a physical disability who must use a specially equipped or modified automobile may claim reimbursement at the standard rate per mile set forth in [Appendix B](#). However, if the traveler incurred higher than standard operating costs, the traveler may seek reimbursement by submitting a statement with the [Travel Expense Claim form](#) certifying that he or she incurred higher operating costs associated with a specially equipped vehicle. The actual fixed and

variable costs must be specified in the statement.

The traveler should refer to [IRS Form 2106, Employee Business Expenses \(Appendix I\)](#), to obtain additional information on the calculation of actual vehicle operating costs.

4. Miscellaneous Automobile-related Expenses

The vehicle operator may claim charges for ferries, bridges, tunnels, or toll roads. Reasonable charges for parking while an employee are on travel status or on District business away from regular duties also will be allowed for the following:

- a. Day parking on trips away from an employee's normal work location;
- b. Day and all-night parking on overnight trips away from an employee's normal work location or residence if free overnight parking is not available; and
- c. Parking charges incurred when an employee without a parking permit is occasionally required to drive to and from their normal work location.

Valet parking charges in excess of normal parking charges shall be borne by the traveler, unless the traveler obtains an exception in advance of travel.

D. RAIL OR BUS

Rail or bus transportation may be used when required by the destination or by business necessity.

If a traveler's destination is served by a regularly scheduled airline, however, the use of rail transportation shall be reimbursed in accordance with the procedures specified in Section IV, A5 - Surface Transportation Used In lieu of Air Travel. This rule does not apply to inter-city rail travel that is equivalent to air transportation in total travel time.

E. PASSENGER SHIP

When travel by passenger ship is authorized, transportation at the lowest first-class rate is allowed. The reimbursement of subsistence expenses while on board a passenger ship shall not be allowed if the cost of subsistence is included in the fare for passage and stateroom. If the fare does not include subsistence, reimbursement shall be based on the traveler's actual daily expenses, subject to the limits set forth in Section V - Subsistence Expenses. A full explanation of the circumstances that necessitated such expenses must be submitted with the [Travel Expense Claim form](#).

F. OTHER FORMS OF TRANSPORTATION

1. Local Public Transportation, Shuttle Service, and Taxis

Local public transportation fares (e.g., buses, subway, streetcars) shall be allowed. The cost of shuttle service (including airport limousine service, if appropriate) to and from an airport or railroad station, plus reasonable tips, is allowable to the extent such service is not included in air or rail fares. Taxi fares, including tips, shall be allowed when the use of public transportation or airport shuttle service is impractical or not available. The cost must be reasonable in relation to personal car use costs, including parking, tolls, etc.

2. Motorcycles

Motorcycles shall not be authorized for use on official District business, nor shall any reimbursement be made for the use of such vehicles.

3. Special Conveyances

Charges for using other types of conveyance (such as a helicopter or boat) shall be allowed when the use is beneficial to the District and when the fare for the conveyance is not included in the original cost of the common carrier fare.

An explanation justifying such use must accompany the [Travel Expense Claim form](#), unless the Superintendent or their designee has established a blanket authorization for this type of travel. A copy of the authorization shall be attached to the [Travel Expense Claim form](#).

IV. SUBSISTENCE EXPENSES

For purposes of determining the applicability of this section, an official District business trip begins when the traveler leaves his/her residence or normal work location, whichever occurs last, and ends when the traveler returns to his/her residence or normal work location, whichever occurs first. Subsistence expenses for travel within 25 miles of an employee's headquarters or residence shall not be reimbursed except for provided through the bargaining agreement for bus drivers related to field trips.

Subsistence expenses incurred while on travel status consist of charges for lodging and meals and incidental expenses. Expenses reimbursed must be ordinary, reasonable, not extravagant, and necessary to accomplish the official business purpose of the trip. Only expenses actually incurred and substantiated are reimbursable. Actual expenses must be documented in accordance with Section IX, B2 - Documentation Requirements, to be eligible for reimbursement.

No expenses for meals or incidentals will be reimbursed for travel of less than twelve (12) hours except under the circumstances listed below in Section C - Travel of Less Than Twenty-Four (24) Hours or as provided for in a collective bargaining agreement as noted above ([Appendix J](#))

A. LODGING

Travelers may secure lodging when traveling on business more than 25 miles (one way) from their normal work location or home, whichever is closer. Lodging expenses must not be extravagant and should be reasonable for the locality of travel.

1. Maximum Limits for Reimbursing the Costs of Lodging

The in-state and out-of-state per night lodging rate is \$300.00 per night before taxes or fees ([Appendix D](#)). Expenditures above the cap are the responsibility of the traveler unless a documented exception is pre-approved per District procedures.

Exception requests must be pre-approved in accordance with Section II, E – Exceptions, and District approval processes. Consideration will be given to the location in which lodging occurs, and justifications must include an explanation of the necessity to stay within certain facilities (e.g. near or adjacent to meetings or other activities for which travel was approved).

B. MEALS WHILE TRAVELING

The reimbursement of daily meal and incidental expenses for travel within the contiguous United States will be based on actual amounts incurred subject to the daily maximum reimbursement cap set forth in [Appendix D](#). The meals reimbursement cap should not be treated as a per diem. Expenditures above the cap are the responsibility of the traveler unless a documented exception is approved.

1. Meals Provided as Part of the Event

In the event the traveler must forego the provided meal for health or business reasons, an explanation for the purchase of the meal replacement must accompany the claim. Supporting documentation including itemized receipts will be requested and required.

2. Hospitality Meals

Expenses for meals incurred by employees who provided hospitality while on travel status are reimbursable in accordance with ([References](#), [Appendix I](#)).

C. TRAVEL OF LESS THAN TWENTY-FOUR (24) HOURS

When the entire length of a trip is less than twenty-four (24) hours, Internal Revenue Service regulations state that meals and incidental expenses shall not be reimbursed unless the travel includes an "overnight stay" as supported by a lodging receipt. The overnight-stay requirement does not apply to meal reimbursements authorized under bargaining unit agreements or Board policy. If the traveler is unable to provide a lodging receipt, he or she must include a statement with the [Travel Expense Claim form](#) explaining why a receipt is not available (e.g., the traveler lodged with a friend or relative, stayed overnight

at the airport, or took alternative transportation that required the traveler to be away overnight). ([Appendix J](#))

For a trip of less than twenty-four (24) hours within the contiguous U.S. that includes an overnight stay, reimbursement shall be authorized for the actual cost of lodging, and meals and incidental expenses subject to the daily maximum amount set forth in [Appendix D](#) for Travel of Less Than 30 Days. The maximum amount for a single day shall be authorized for the entire trip, even if the trip takes place over two consecutive workdays.

Meal reimbursements associated with trips without an overnight stay must be reported to the IRS as taxable income. The amount will be reported to Payroll and included in Box 1 of the employee's W-2 form. Expenses for lunch be reimbursed for travel of less than twenty- four (24) hours if provide for in the bargaining unit agreement but are otherwise unallowable. (See [Appendix J](#), [Appendix E](#) for examples)

D. PAYMENT OF GROUP SUBSISTENCE EXPENSES

The District may negotiate agreements with restaurants, hotels, and similar establishments to furnish subsistence to a group or groups of District employees when it is to the District's advantage. Under such an agreement, the vendor may be paid either by the group leader or by billing the District. Group travelers may claim reimbursement of such expenses as follows:

- Group leaders who pay all or part of the group's expenses may be reimbursed by submitting a claim for the actual expenses incurred. The claim must be accompanied by the vendor's invoice/receipt showing payment in full.
- Members of a group who have some portion of their subsistence expenses paid by the group leader may claim reimbursement for the remainder of their subsistence expenses.

V. MISCELLANEOUS TRAVEL EXPENSES

Miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. The following is a non-exhaustive list of reimbursable and non-reimbursable travel related expenses.

A. TIPS

The District will reimburse reasonable and customary gratuities (generally up to 20% of the total bill) for items such as shuttle driver tips. Meal tips are reimbursed as part of the meal expense; taxi tips are reimbursed as part of the taxi expense; valet tips (if exception for valet is pre-approved) are reimbursed as part of the parking fee. ([Appendix C](#))

Tips and gratuities for extended travel or travel outside the contiguous U.S. that are over and above tips reimbursed as part of the per diem are reimbursable if reasonable and incurred while traveling on official District business.

B. BUSINESS RELATED EXPENSES

Such expenses include, but are not limited to: internet and travel booking fees; fax and computer expenses; copy services; overnight delivery/postage; purchase of materials and supplies, when normal purchasing procedures cannot be followed; rental of a room or other facility for the transaction of official business; and local and long-distance telephone calls.

C. REGISTRATION/EVENT FEES

These include fees for attendance at conferences, conventions, or meetings of professional or learned societies.

D. NON-REIMBURSABLE EXPENSES

This section identifies various expenses not addressed elsewhere in this policy that are not permitted using District funds. Non-reimbursable expenditures can be characterized as those with a personal purpose and will not be reimbursed by the District. Per [California Government Code § 8314 \(b\)\(1\)](#),

“Personal purpose’ means those activities the purpose of which is for personal enjoyment, private gain or advantage, or an outside endeavor not related to state business.”

The following non-reimbursable expenditures are only meant to provide examples of expenses that will not be reimbursed by the District. Such expenses include but are not limited to personal domestic ATM/credit card fees; fines/citations; clothing and accessories; frequent traveler program participation; account fees or deposits for FastTrack (or equivalent) that are not related to individual toll charges; club membership fees; luggage (lost luggage may be covered, see Section VIII.E. Personal Property or Baggage Loss); personal entertainment; personal care; and dependent/pet care.

VI. TRAVEL RELATED INSURANCE

A. RENTAL VEHICLES

Travelers are expected to use rental agencies with which the State of California or the District has negotiated contracts that include insurance coverage. The following rules apply to insurance coverage for rental cars:

1. For contract rental vehicles used in the contiguous United States, charges for additional insurance are not allowable, including any charge for a collision damage waiver (CDW);
2. Additional charges for insurance coverage will not be reimbursed if a non-contract agency is used, unless no car rental company in the area has such an agreement with the District;
3. The cost of full collision coverage for rental cars used in Alaska, Hawaii, U.S. possessions, and foreign countries, is allowable; and
4. A vehicle rented from an agency with which the District has an agreement is not covered by insurance when it is being used for a personal day of travel.

Some rental car agreements contain special coverage provisions that differ from the general coverage rules detailed above. The [District Risk Management Office](#) should be contacted for information on District-specific contracts or insurance coverage.

A District traveler may be reimbursed for property damage to a rental vehicle only if such expenses were incurred on days the vehicle was being used for District business purposes. The amount reimbursed may be charged to the traveler's department, the department sponsoring the traveler, or to an account designated by the President or his/her designee as appropriate.

The traveler shall submit with the [Travel Expense Claim form](#) a brief description of the damage to the vehicle, including an explanation of the cause of such damage, and either a police report or a report prepared by the rental company.

B. PRIVATE VEHICLES

An employee who regularly uses a private vehicle on District business is required to have and provide upon request satisfactory evidence of liability insurance coverage. Regular use is defined as more than four trips per calendar month.

When private vehicles are used on District business, the appropriate District officials are responsible for requiring that employees have adequate liability insurance coverage. The minimum prescribed liability insurance coverage is as follows:

- \$15,000 for personal injury to, or death of, one person;
- \$30,000 for injury to, or death of, two or more persons in one accident; and
- \$5,000 for property damage.

When a privately-owned vehicle operated by an employee is damaged by collision or receives other accidental damage, reasonable reimbursement for repairs incurred by the employee shall be allowed under the following conditions:

- The damage occurred while the vehicle was being used on official state business with the authorization of the employing District;

- The vehicle was damaged through no fault of the employee;
- The amount claimed is an actual loss to the employee, which is not recoverable either directly from or through the insurance coverage of any of the parties involved in the accident;
- The amount of the loss claimed does not result from a decision of an employee not to maintain collision coverage; and
- The claim is processed in accordance with prescribed procedures.

Expenses that can be recouped from insurance are not eligible for reimbursement. The amount reimbursed shall be based on receipts submitted by the employee to the individual who approved the travel.

Additional information may be found in the [District Risk Management Procedure and Guidelines](#).

C. PERSONAL PROPERTY OR BAGGAGE LOSS

If an employee incurs a loss to personal belongings, the first common carrier is typically responsible for reimbursement of losses, and the employee should file an appropriate claim as instructed by the common carrier.

If the common carrier does not provide full reimbursement to the employee for personal effects, then an “equity claim” may be filed with the District Risk Management officer.

Documentation to substantiate the claim is required. Claims of less than \$1,000 may be settled, if appropriate, at the District level. Claims or settlements greater than \$1,000 a claim may be filed through the [Victim’s Compensation and Government Claims Board \(VCGCB\)](#). ([Appendix I](#))

D. EMERGENCIES

In case of emergencies while on travel status, the traveler should first contact emergency responders at their location. The traveler’s appropriate administrator and District Risk Management officer should be informed as soon as possible.

VII. REPORTING TRAVEL EXPENSES

A [Travel Expense Claim form](#) shall be used to account for all travel expenses incurred in connection with official District travel. Electronic expense reports are considered equivalent to the [Travel Expense Claim form](#). ([Appendix I](#))

When properly completed and approved, this form is used to reimburse the traveler for any additional amounts due. For direct billing arrangements that have been approved in advance, a Claim must still be processed as verification that the expense was incurred even if no reimbursement is due the traveler.

A. REPORTING PERIOD

The [Travel Expense Claim form](#) must be submitted to the Fiscal Services within 60 days of the end of a trip. When there is recurrent local travel, claims may be aggregated and submitted monthly. When a trip lasts more than 90 days, the traveler must submit a quarterly report of expenditures to the Fiscal Services office.

B. COMPLETION OF A TRAVEL EXPENSE CLAIM FORM

The total amount of all expenses pertaining to a particular trip must be accounted for when submitting a [Travel Expense Claim form](#). Except for trips that require quarterly reporting, all expenditures for a trip should be reported on one [Travel Expense Claim form](#). **Previously reimbursed amounts related to the trip should be detailed on the claim.** Supplemental Claims may be submitted if necessary but must be clearly marked “Supplemental” and must identify the original Claim submitted in connection with the travel.

1. Substantiation of Expenses

Substantiation must include the following:

- a. The origin and destination of the trip and the route taken. Travel within a local area also should be indicated; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviation from the distance shown in a standard highway mileage guide must be explained;
- b. The purpose for the travel or the nature of the business benefit derived as a result of the travel;
- c. The total amount of each individual expenditure listed by type, date, and location; and
- d. Claims for reimbursement of expenses paid for others shall be submitted by the group leader and must include the names of persons on whose behalf expenses were incurred, an itemization of the expenses, and other pertinent supporting documentation. *See Section V, D - Payment of Group Subsistence Expenses.*
- e. If needed for calculating meal/incidental reimbursements, the claim package must contain documentation to discern the date and time of departure from and return to the traveler's normal work location or residence.
- f. If any personal leave is taken while on official travel status, the dates of the personal leave must be specified within the claim package.

2. Documentation Requirements

a. Receipts

An original itemized receipt:

- Demonstrates the cost (shows what was purchased); and
- Provides proof of payment (shows how was it paid).

b. Electronic Receipts

Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form of payment. When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges. E-mailed or faxed documentation provided by an airline or travel agency for electronic ticketing expenses for airfare is acceptable for substantiating such expenses. A copy of the faxed itinerary and receipt or a copy of the e-mail itinerary and receipt printed locally should be attached to the Travel Expense Claim form.

C. CERTIFICATION OF TRAVEL EXPENSES

The traveler must certify that the amounts claimed are a true statement of the expenses incurred while on official District business and that the original of all required receipts has been submitted. For expenses where a receipt is not required, the employee's signature is substantiation for that expense.

VIII. APPROVAL OF TRAVEL EXPENSE CLAIM FORM

The approving signature provides additional substantiation and approvers may request receipts or additional documentation.

A person who reports directly or indirectly to the traveler may not approve the Travel Expense Claim form. Persons delegated the authority to approve travel shall not approve their own travel. In addition, travelers may not approve the travel of a near relative, e.g., spouse, registered domestic partner, significant other, child, or parent.

IX. DISTRICT TRAVEL RESTRICTIONS

District Travel Restrictions effective 1/1/2017 – Prohibition on state-funded and state-sponsored travel to states with discriminatory laws (Assembly Bill No. 1887).



The following states are currently subject to California’s ban on state-funded and state-sponsored travel. The list of states below is current as of today and is subject to change. Please refer to the link <https://oag.ca.gov/ab1887> which will contain the most up-to-date list from the State of California Department of Justice Attorney General.

- Alabama
- Arizona
- Arkansas
- Florida
- Idaho
- Indiana
- Iowa
- Kansas
- Kentucky
- Mississippi
- Montana
- North Carolina
- North Dakota
- Ohio
- Oklahoma
- South Carolina
- South Dakota
- Tennessee
- Texas
- Utah
- West Virginia

All travelers are restricted from travelling to any of the affected states unless one of the following legislative exceptions applies per District

Memo Re: Travel Ban and Monies under GC 1139.8 dated July 27, 2017.

Exceptions to the travel ban may be granted for the following purposes:

1. Enforcement of California law, including auditing and revenue collection.
2. Litigation.
3. To meet contractual obligations incurred before January 1, 2017.
4. To comply with requests by the federal government to appear before committees.
5. To participate in meetings or training required by a grant or required to maintain grant funding.
6. To complete job-required training necessary to maintain licensure or similar standards required for holding a position, in the event that comparable training cannot be obtained in California or a different state not affected.
7. For the protection of public health, welfare, or safety, as determined by the DISTRICT or other state agencies.

Monies that are appropriated by the legislature, either as part of the budget process or continuously appropriated (e.g., tuition and fees) may not be used to pay for travel to the current list of banned states unless the travel falls under one of the exceptions noted above. Monies received by a District auxiliary organization may be used for such travel, consistent with the District and auxiliary policies. Private funds may also be used for such travel.

If travel to a prohibited state meets one of the legislative exceptions, supporting documentation is to be provided with the travel claim.

The department is responsible for maintaining compliance for each of their travelers.

A. PER DIEM RATES

Maximum Travel Per Diem Allowances for Foreign Areas, Section 925, Supplement to the Standardized Regulations, (Government Civilians, Foreign Areas) U.S. State Department.
Prescribed Maximum Per Diem Rates for Continental US, GSA Office of Government-wide Policy
Official Department of Defense Overseas/Other than Continental U.S. Per Diem Rates, Per Diem, Travel and Transportation Allowance Committee



B. INTERNAL REVENUE SERVICE (IRS)

IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits for tax reporting requirements

IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses

IRS Publication 970, Tax Benefits for Education

IRS Revenue Procedure 98-25, 1998-1 CB 689, Automated Records

IRS Revenue Procedure 97-22, 1997-13IRB, Electronic Record Retention Rules

IRS Revenue Code, Section 117, Qualified Scholarship

IRS Revenue Code, Section 162, Trade or Business Expenses

APPENDIX A -DEFINITIONS

For the purposes of these procedures, the following definitions shall apply:

Administrator -- the District Superintendent or their designee or District employees who have been re- delegated authority by the Superintendent to approve requests for travel.

Approving Authority -- the Approving Authority is defined as a person to whom authority has been delegated in writing to approve expenses in accordance with District policy.

Business Purpose – the business purpose of a District traveler may include activities that contribute to any one of the District’s major functions of teaching or public service. It is the primary reason the employee must incur travel related expenses.

District – the District or other official District location under the jurisdiction of the Superintendent.

Cash Advance – travel cash advance is for VUSd employees traveling with students to cover out of pocket/incidental expenses for themselves as well as the students who are traveling with the VUSD employee.

Contiguous United States – refers to the forty-eight states not including Alaska or Hawaii.

Daily – that which occurs on a calendar day.

Delegation of Authority –the Superintendent or their designee has been delegated authority and responsibility for effective oversight of all funds held by the District.

Incidental Expenses -- the incidental expenses portion of the federal per diem rate includes fees and tips given to porters, baggage carriers, bellhops, stewards or stewardesses and others on ships, and hotel staff in foreign countries; transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site; and mailing costs associated with filing travel claims and payment of District-sponsored charge card billings.

Maximum Lodging Rate – the maximum amount allowed per night, excluding taxes, for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships which are included in the cost of transportation.

Meals and Incidental Expenses Reimbursement Cap -- the maximum amount authorized for reimbursement of actual daily meal and incidental expenses for travel within the continental United States. Travelers may only seek reimbursement for their actual expenses up to the cap amount. This reimbursement cap ***shall not be treated as a per diem***. For purposes of the reimbursement cap, incidental expenses include tips and fees for services, e.g., for waiters, baggage handlers, etc.

Normal Work Location -- is defined as the place where the major portion of an employee’s working time is spent or the place to which the employee returns during working hours upon completion of special assignments. The employee’s department determines what constitutes an individual employee’s work location for the purpose of these procedures.

Official District Business Travel -- to be considered Official District Business Travel, at least one of the following criteria must apply:

- A trip is certified by the Superintendent or designees to be essential to District operations;
- The trip relates directly to District programs including professional development activities and objectives.

Out of Pocket Expenses -- expenses that are incurred and paid for by the traveler using cash or other mechanisms with traveler liability (e.g., a credit card in which the traveler is liable).

Primary Agreement -- an agreement between the District and an awarded supplier for a specific service or commodity which is the result of a District competitive bid process. The primary agreement is established with the supplier considered to have the best combination of value and service and who obtains the most awarded quality points during the evaluation process. This supplier will be the recommended District supplier for the specific service or commodity type for the life of the agreement.

Receipt -- a written acknowledgment of money received. For substantiation of an expense, a receipt indicates what was purchased, the amount due, the form of payment and preferably a zero balance, also referred to as an itemized receipt.

Reporting Period -- the thirty-day period within which a Travel Expense Claim form must be submitted after the end of a trip. Refer to Section IX, A - Reporting Period, for more information.

Residence -- the primary residence where the traveler lives, regardless of other legal or mailing addresses. However, when an employee is required to reside temporarily away from his/her permanent residence because of official travel away from normal work location, such residence may still be considered permanent if it is unreasonable to expect the employee to move his/her permanent residence to the temporary job location.

Subsistence Expenses -- expenses such as (1) lodging, including taxes and service charges; (2) meals, including taxes and tips; and (3) incidental expenses (see Incidental expenses above).

Substantiated Expenses -- generally, a traveler must be able to substantiate claimed expenses by adequate records and/or sufficient evidence corroborating the traveler's own written statement as to the amount, time and place, business purpose, and name(s) for whom the expense was incurred.

Superintendent -- the Chief Executive Officer of the District.

Travel Expenses -- expenses that are ordinary and necessary to accomplish the official business purpose of a trip. Refer to the following sections for a description of travel expenses eligible for reimbursement: Section IV -Transportation Expenses; Section V - Subsistence Expenses; and Section VI -Miscellaneous Travel Expenses.

Travel Status -- the period during which a traveler is traveling on official District business.

Valid Driver's License -- a driver's license shows that you have been given permission to drive on public roadways. Licenses are valid until the date indicated. A license is not valid if it has been suspended, cancelled or revoked.

Assistant Superintendent, Business Services - the Chief Business Official of the District.

Workday -- the workday refers to the hours an employee is scheduled for work on any one calendar day or may consist of consecutive hours an employee is scheduled to work over two (2) consecutive calendar days when the scheduled hours cross midnight.

Zero Dollar Reimbursement -- All travel must have the related expenses documented in the form of a Travel Expense Claim form, even if the result is a claim that has no balance due to the traveler. These claims are referred to as zero-dollar reimbursements and must be submitted to the District Fiscal Services Office.



APPENDIX B -MILEAGE REIMBURSEMENT RATES FOR PRIVATE VEHICLES

The following mileage reimbursement rates shall be used to reimburse travelers who use a private automobile on official District business:

Per Mile

A. Automobiles -- employee-owned/procured (including vans)

Standard Rate - Effective July 1 to December 31, 2022	62.5¢*
Standard Rate - Effective January 1 to June 30, 2022	58.5¢*
Standard Rate - Effective January 1 to December 31, 2021	56.0¢*

B. Automobiles Loaned from the District for assignment

to District employees (including vans)	N/A*
Standard Rate	

*Effective July 1, 2022 – Subject to Change

[IRS Standard Mileage Rate](#)



APPENDIX C -REPORTING INCIDENTAL EXPENSES

Incidental expenses shall be reimbursed up to the daily total specified in Appendix D and only when travel includes an overnight stay. The District will reimburse reasonable and customary gratuities, generally **up to 20%** of the total expense. The following chart summarizes the applicable reimbursement method for miscellaneous expenses incurred while on travel status.

DESCRIPTION	TYPE OF EXPENSE	REPORT ON TRAVEL CLAIM FORM
Tips for meals -	Include as part of actual expense for meal.	Actual total cost incurred and meal type (e.g. breakfast, lunch, dinner). All expenses require a receipt.
Tips to shuttle or taxi drivers -	Included as part of the actual expense for shuttle or taxi fare.	Actual total cost incurred, and type used (e.g. taxi, shuttle, etc.). All expenses require a receipt.
Valet tips - ¹	Include as part of actual expense for parking fee.	Actual total cost incurred. All expenses require a receipt.

¹Valet Parking must be pre-approved exception for business reasons by approving authority. Self-Parking or Standard parking should be used.



APPENDIX D- LODGING AND MEALS & INCIDENTALS REIMBURSEMENT CAPS, AND RECEIPT REQUIREMENTS

The following chart summarizes the applicable reimbursement methods and the maximum rates authorized for lodging and meal and incidental expenses (M&IE) incurred while on travel status:

Destination	Less than Thirty (30) Days with Overnight Stay	Thirty (30) Days or more
<p><u>Contiguous United States:</u> ¹</p> <p>Daily M&IE -</p> <p>Lodging - ²</p>	<p><i>Actual</i> meal expenses up to \$65.00/calendar day + <i>actual</i> incidental expenses up to \$7.00/calendar day. <i>Receipts required.</i></p> <p>Actual lodging up to \$275.00/night, excluding taxes. <i>Receipts required.</i></p>	<p>Maximum Meals and Lodging per diem determined by Authorized Approver cannot exceed US Federal per diem for area.</p>
<p><u>Alaska, Hawaii and U.S. Possessions:</u> ³</p> <p>Daily M&IE - Lodging - ²</p>	<p>Published US Federal Government per diem for specific location. <i>No receipts required.</i></p> <p>Actual lodging up to \$275.00/night, excluding taxes. <i>Receipt required.</i></p>	<p>Maximum Meals and Lodging per diem determined by Authorized Approver cannot exceed US Federal per diem for area.</p>

- 1 Travel within the 48 contiguous United States.
- 2 Lodging expenses supported by a receipt up to the maximum lodging rate are reimbursable.
- 3 Travel within Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and possessions of the United States.
- 4 Use per diem rate for appropriate geographic area.

U.S. Department of Travel Management Office (DTMO) <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>



APPENDIX E - WEBSITE REFERENCES & CORRESPONDING FULL SITE ADDRESSES

Ventura Unified Accounting Website (Referenced on Pages 26, 27)

<https://www.venturausd.org/services/business-services>

Ventura Unified Financial Services/Accounting Forms (Referenced on Pages 11, 21) <https://www.venturausd.org/services/business-services>

Ventura Unified Risk Management Website (Referenced on Pages 10, 24, 25)

<https://www.venturausd.org/services/business-services>

IRS Standard Mileage Rates (Referenced on Page

14, Appendix B) <http://www.irs.gov/TaxProfessionals/Standard-Mileage-Rates>

IRS Form 2106, Employee Business Expenses

(Referenced on Page 14) <http://www.irs.gov/pub/irs-pdf/f2106.pdf>

U.S. Department of Travel Management Office (DTMO) (Referenced on Pages 30, 31, 32, 33, 34, Appendix D)

<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

Victim's Compensation Application (Referenced on Page 26)

<http://www.vcgcb.ca.gov/victims/howtoapply.aspx>

U.S. GSA Per diem breakdown for meal adjustments (Referenced on Page 32)

http://aoprals.state.gov/content.asp?content_id=114&menu_id=81

State of California DMV (Referenced on Page 11)

<http://www.dmv.ca.gov/portal/dmv/dmv/dl/>

Department of General Services, Statewide Travel Management Program (Referenced in Appendix K)

<http://www.dgs.ca.gov/travel/Resources/TravelBulletins.aspx>



APPENDIX F - CONTRACTED RENTAL CAR COMPANIES

When renting a vehicle, travelers are expected to utilize rental agencies with which the State of California or the District have negotiated contracts that include insurance coverage.

Contracted Rental Agencies per Department of General Services, Travel Management
[Bulletin #15-01 – Effective January 1, 2015](#)

Enterprise Rent-A-Car is the primary negotiated car rental company of the District. The rental car agency's District identification number should be given to the agency at the time of rental in order to secure the contract rate and ensure that the vehicle is covered by physical damage insurance.

National Car Rental is the secondary negotiated car rental company of the District. The rental car agency's District identification number should be given to the agency at the time of rental in order to secure the contract rate and ensure that the vehicle is covered by physical damage insurance. National Car Rental is used primarily for out-of-state and international travel and locations where Enterprise is not available.