This administrative procedure is an integral part of the District’s Board Policy 8.55 and is subject to change at the discretion of the District.

1. **Purpose and Scope**

It is the intent of the Board of Trustees that no employee suffer financial loss or produce personal gain as a result of being on District business.

   a. **International Travel**
      Travel outside of the 50 United States and U.S. possessions is considered international travel and is subject to the International Conference and Travel Expense Procedures 8.55.2.

   b. **Travel of Less Than 30 Days**
      Reimbursement for domestic travel assignments of less than 30 days shall be based on the actual and reasonable amounts incurred.

   c. **Travel of 30 Days or More**
      Long-term traveling expenses will be approved on a case-by-case basis.

2. **Approval of Conference Attendance**

   a. All business-related travel shall be pre-approved by the employee’s immediate supervisor, the appropriate Business Officer and, if applicable, by the President. All out-of-state travel shall be approved by the College President (or Executive Vice Chancellor if at the District Office) unless exception is made by the Chancellor (see below). For campus and district executives, business-related travel shall be pre-approved by the Chancellor or designee.

      1) No domestic business-related travel will be approved or permitted to states with discriminatory laws against lesbian, gay, bisexual, and transgender people. The California Attorney General, per AB 1887, maintains and publishes a list ([https://oag.ca.gov/ab1887](https://oag.ca.gov/ab1887)) of such states; the District will recognize that list for this purpose.

      2) Any exception to this prohibition for the purpose of health, safety, student need, or for necessary educational opportunities or experiences, as determined by the Chancellor or designee, that cannot be realized elsewhere, in addition to those
exceptions provided in AB 1887, shall be approved by the Chancellor or designee in advance of any such travel. Requests for an exception shall be directed to the Chancellor’s Office.

3. **Advance Check Request**

If an advance check is requested, the Conference Advance Form shall be completed, approved, and sent to Accounts Payable at the District Office with supporting documentation (such documentation shall include the registration and agenda information) for processing 30 days prior to the conference. Only one advance check per conference per employee will be processed; the check will be either payable to the organization for the conference fees or to the employee, and it is the employee’s responsibility to pay directly any necessary conference expenses covered by the advance check.

1) Advances may be made only for approved business expenses and provided to the employee within 30 days prior to the trip.

2) Employee shall provide an adequate accounting or substantiation of his or her actual travel related expenses within 30 days following the trip.

3) Employee shall return any advance amounts in excess of substantiated expenses within 30 days following the trip.

4. **Payment for Travel Expenses When No Advance Check is Provided**

a. If the employee possesses a District procurement card, he/she shall use it to pay for event registration, lodging and transportation expenses related to the official business travel. Employee personal credit cards shall not be used for business purposes when the employee is issued a District procurement card.

b. A Statement of Conference Expense Form covering all event-related expenses shall be prepared after the event regardless of the payment method. All reimbursements shall include the detailed, itemized receipts and not just the credit card charge receipts. Even if no reimbursement is needed, the Statement of Conference Expense Form shall be attached to the procurement card back-up package for the supervisor’s review and approval.

c. Any travel vouchers/credits earned due to changes in reservations remain the property of the District and shall be used for future business travel within the same fiscal year whenever possible.

5. **Payment of Overtime for Conference Attendance and Travel To/From Conferences**

a. If an employee attends a conference during the regular workday, the employee shall receive their regular compensation.

b. If a non-exempt employee attends a conference outside of their regular workday, the employee is eligible to receive overtime only if attendance at the conference has been made mandatory by the employee’s manager. Note, however, that even if attendance at a conference is mandatory, travel time to/from the conference shall not be eligible for overtime. In this case, a manager may, at their discretion, offer the employee equivalent time off to account for part of the travel time if the roundtrip travel time exceeds eight hours. For travel by car, travel time shall be calculated by using Google Maps. For travel
by plane, travel time shall be calculated from one hour prior to the scheduled departure time to one hour after the scheduled arrival time.

c. Exempt employees are not eligible to be paid overtime for time spent at a conference or for travel time to/from a conference.

6. **Transportation**

a. **Air Travel/Airfare:** Employee is expected to obtain the lowest available airfare that reasonably meets business travel needs.

Economy class or any discounted class airfare shall be used for all reservations. Upgrading to a more expensive class of service may be permitted in limited circumstances (e.g., seating assignment such as exit row or aisle seating for flights exceeding four hours, etc.) and shall be pre-approved in writing by the employee’s manager. Any special accommodations require pre-approval by the employee supervisor in order to be reimbursed by the District. The Chancellor or designee may decide to approve a higher fare if it is in the best interest of the District.

If a trip is cancelled, every effort shall be made to recover a refund or credit. The following situations describe the factors the District will consider when reimbursing for cancellations:

1) When the cancellation of the trip was within the employee’s control and:
   i. No credit is issued, the employee shall reimburse the District for the cost of the ticket.
   ii. A credit is issued – the credit shall be used for District business travel or the employee shall reimburse the District.

2) When the cancellation of the trip was outside of the employee’s control and:
   i. No credit is issued – the District will cover the cost of the ticket.
   ii. A credit is issued – the credit shall be used for District business travel. If the credit cannot be used, the District will absorb the cost of the ticket.

b. **Automobile Travel**

1) **Mileage Calculation**

Under usual conditions, mileage shall be computed between the employee’s office and the common carrier or destination. However, mileage expenses may be allowed between the employee’s residence and the common carrier or destination if the business travel originates or terminates before or after the employee’s working hours, or during a regularly scheduled day off. Under all circumstances, the shortest route shall be chosen for mileage reimbursement purposes.

Executive employees (those on Salary Schedule 10) shall not claim mileage expenses reimbursements for business travel, unless the business travel is outside of San Mateo County.

The maximum mileage reimbursement shall not exceed the equivalent of the market airfare cost (reference to other attendees’ flight cost, if available).
2) Mileage Reimbursement Rate
Mileage reimbursement will be approved per the mileage reimbursement rate published by the Internal Revenue Service at the time of travel.

3) Types of Vehicles
Each campus and the District Office has District-owned automobiles. These vehicles should be used for regional travel. Employees driving District-owned vehicles shall submit to a driving background check.

Employee may use his or her private vehicle for business purposes if it is less expensive than renting a car, taking a taxi, or using alternative transportation.

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 or ride-share (i.e. Uber, Lyft, etc.). Advance reservations should be made whenever possible and a compact or economy model shall be requested. The employee is responsible for obtaining the best available rate commensurate with the requirements of the trip.

The vehicle rental contract shall include Supplemental Liability Insurance (SLI) and Loss Damage Waiver (LDW).

4) Miscellaneous Automobile-Related Expenses
Charges for ferries, bridges, tunnels, or toll roads may be claimed by the employee. Reasonable charges for parking will be allowed.

7. Lodging

a. Local Travel
An overnight stay is not allowed if the destination is within a 60 mile radius from the employee’s work or home address. An exception to the overnight stay requirement shall be allowed if the need for the overnight stay was preapproved by the supervising administrator.

b. Lodging Expenses
All lodging expenses shall be supported by original itemized receipts and the lodging should only cover the period of the conference. Employees shall always book at the lowest, single occupancy room rate available, provided, however, that employees are permitted to book rooms at a hotel where a conference is located even if it is not the lowest cost, single occupancy room. Any extra days prior to or after the conference will be at employee’s expense.

Charges to an employee’s personal credit card for failure to cancel hotel reservations in a timely manner shall not be reimbursed to the employee, or if paid on a procurement card, shall be reimbursed promptly by the employee.

**Please note that it is prohibited to rent via AIRBNB, Vrbo, etc. due to limited insurance coverage and potential liabilities.

c. Hotel/Motel Transient Occupancy Tax Waiver
The District is a political subdivision of the State of California. Accordingly, employees who travel and stay in hotels while on District business are exempt from local transient
occupancy taxes. To obtain this tax exemption, the employee shall present the Tax Waiver form to the registration desk at the time of check in. Note that some hotels may not accept the Tax Waiver form and some hotels will request that the employee complete a form specific to the hotel.

8. Meals and Incidentals

a. Meals

1.) A per-diem is allowed for meals during approved travel. The current per-diem rate is up to $60 at the maximum for each day of the trip – please note that taxes, tips and room service charges are included in the per-diem calculation. Partial per-diem reimbursements as noted below shall apply:

Per-diem meal allowance:

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<th>Breakfast</th>
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<td>Lunch</td>
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<td>Dinner</td>
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Depending on the travel start and end times, the employee may be entitled to the whole per-diem or just part of it – breakfast, lunch or dinner. For local conferences, the event start and end time will be used to determine the meal per-diem reimbursement.

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<th>Event or Flight time</th>
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<th>Event or Return flight time</th>
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2) Meals included as part of the conference registration fees shall be noted on the Statement of Conference Expense Form and shall be excluded from the per-diem. The employee will not be reimbursed a per-diem for any meals that are included in the cost of registration regardless of whether or not the employee eats the meal. In rare cases when the employee requires special meals due to health conditions, the employee shall be reimbursed only if adequate receipts are provided for any extra meals purchased in lieu of the meals included in the registration fee. When dining with another District employee or agent who receives reimbursement for his/her expenses, if one of the employees covers the cost of the other, the employee who did not pay will have his/her reimbursement adjusted by the per diem portion of that meal.

b. Incidentals
All other reasonable miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. Miscellaneous expenses may include: parking, tolls, Wi-Fi for business-related purposes and other necessary miscellaneous charges. The Statement of Conference Expense Form shall include an explanation of why such expenditures are being claimed.

c. Meal Reimbursement Options

1) **Actual receipts reimbursement**: All restaurant receipts shall be included. It is not enough to include just the credit card portion – the detailed receipt of items ordered shall also be attached. When the itemized receipt is not available, an explanation shall be provided and this expense specifically acknowledged by the authorized approval signature. The cost of meals, tips and room service charges shall be reasonable and necessary.

2) **Per Diem**: Per Diem is an allowance for meal expenses - a specific amount of money the District allows an employee, per meal when traveling for work. Fixed per diem rates eliminate the need for an employee to prepare a detailed expense report with supporting receipts to document amounts spent on meals while travelling on business. No receipts are required to be submitted when claiming per diem.

9. Insurance for Travelers

a. **Employees**
District employees eligible for benefits are routinely covered 24 hours a day, worldwide, against accidental death or dismemberment and other accidents and incidents while on an official business trip. District provided medical insurance covers international traveling, therefore check with Human Resources prior to purchasing any additional medical travel insurance. If coverage is provided through the District medical insurance, purchase of any additional travel and medical insurance coverage is considered an out-of-pocket, non-reimbursable expense. If a procurement card is used for these expenses, the employee shall reimburse the District within 30 days.

b. **Vehicles**
When private vehicles are used on District business, the employee is responsible for maintaining adequate liability insurance coverage. Employees using rental cars shall include Supplemental Liability Insurance (SLI) and Loss Damage Waiver (LDW) when renting.

10. Reporting Procedures and Forms

a. **Required Documentation**
Employee shall keep a record of and substantiate his/her travel expenses by completing a Statement of Conference Expense Form (along with all required documentation). If the employee is due a reimbursement, the form shall be submitted to the Accounts Payable Office within 30 days of completing the travel. The Statement of Conference Expense Form shall be supported by sufficient information to establish the business purpose of the travel, the dates and location of the travel as well as detailed, itemized, original receipts for all reimbursable expenses as well as any expenses charged to the District issued procurement card. The following documentation shall be provided along with the Statement of Conference Expense form:
• Conference Advance form or other written documentation noting pre-approval
• Itemized receipts for all travel related expenses (meals, hotels, transportation, etc.)
• Conference/event agenda/schedule/meals provided as part of registration
• Hotel and flight reservations

Hotel, restaurant and other vendor invoices shall contain itemized details. Proof of payment, receipts or statements or any other documentation without a detailed breakdown of expenses shall not be considered proper supporting documentation and will not be reimbursed.

Whenever personal credit cards are used for purchases by those employees who do not have a District-issued procurement card, sufficient proof of payment such as credit card receipt/statement showing the type of credit card and last four digits of the credit card number shall be presented. For check payments, a copy of the cashed check or the bank statement showing the posted charge shall be provided as proof of payment.

When advance reservations are made with procurement cards (registration, transportation or lodging) for events happening in the following fiscal year, the information shall be forwarded to Accounts Payable prior to June 30, so it can be set as a prepayment for the following fiscal year.

When the procurement card is used, the complete Statement of Conference Expense Form with all required approvals shall be scanned and attached to the procurement card statement. In case of any discrepancies or departures from the District’s Travel and Conference Expense Procedures, the Accounts Payable staff is required to complete an Audit Findings Form. The Audit Findings Form requires the acknowledgment and approval of the employee and his/her supervisor prior to processing any reimbursement and may require the employee to reimburse the District for disallowed costs.

b. Forms and Deadlines:
All conference expense-related forms can be found online at the District forms download site.

Conference Advance Form – This form shall be completed 30 days prior to conference date.

Statement of Conference Expense Form – This form shall be submitted within 30 days after the conference date.

Transient Tax Form – This form shall be used to claim Transient Occupancy Tax exemption whenever possible.

Reimbursement to the District – Any reimbursement owed to the District by an employee as a result of travel are due to the District within 30 calendar days of completion of travel and should be in the form of a check or money order. A copy of any such payment shall be included in the conference report package.

11. Non-Reimbursable Expenses
The following are examples of personal expenses that are not eligible for reimbursement as
business expenses:

- Amenities such as movies, in-room bars, coffee, alcoholic and non-alcoholic beverages, water, snacks, saunas, massages, etc.
- With the exception of religious or dietary needs, meals purchased in lieu of those included in the conference package are considered personal expenses
- Child care costs, babysitting, or house sitting costs
- Any personal clothing or accessories
- Laundry for trips of less than 5 days
- Grooming expenses such as haircuts, toiletries, etc.
- Prescriptions, over-the-counter medication, supplements, or other medical expenses
- Fees for boarding pets or other animal care
- Magazines, books, newspapers, or other personal reading material
- Outlays for personal recreation or entertainment such as golf course green fees, sightseeing fares, theater tickets, entry fees, lift tickets, etc.
- Expenses related to non-business related activities or personal time off taken before, during, or after a business trip, such as extended stays before or after the event dates
- Travel expenses incurred by others than District employee
- Loss of cash advances, airline tickets, or personal funds or property
- Airline travel insurance and medical insurance costs
- Fines for automobile or parking violations
- Charges for failure to cancel hotel reservations in a timely manner
- Credit card interest or delinquency fees
- Fees for personal credit cards
- Tips for concierge, maid service, valet parking and other personal preference services
- All In-room or hotel charges other than Wi-Fi required for work purposes

12. **Business Meal Expenses and Alcoholic Beverages Special Rules**

Unless otherwise specified, it is the District’s policy to follow the guidelines, rules and regulations set by the Federal and State Government in managing its conference, travel and entertainment spending:

a. **Business Meals**

Business meals are defined by the IRS as the cost of food and beverage (including taxes and tips) consumed in-town or away from home with other business-affiliated individuals, or consumed alone while traveling on District and or College business.

**Lavish or Extravagant Spending**

Meals that are lavish or extravagant are not allowed. A meal is not considered lavish or extravagant if it is determined by the Chancellor or designee as reasonable based on certain facts and circumstances.