行政程序

San Mateo County Community College District

主题：AP 8.55.2 国际会议和差旅费用

日期：1/16；10/22

参考文献：教育法典第87032条

此行政程序是该区董事会政策8.55的组成部分，并且可以在董事会的裁量权下进行更改。

1. 目的和范围

董事会的意图是，没有雇员会因在区业务而遭受经济损失或产生个人利益。
进一步的意图是，在员工远离家居的情况下，标准的生活水平应能维持。

员工参加授权的国际商务出差必须遵循这些程序。

2. 国际旅游的批准

所有国际商务相关的差旅应由员工的直接上级、适当的商务官、学院校长（如果适用）及校长批准。对于执行者，国际商务相关的差旅应由校长批准。

3. 运输

商业航班机票可能用于单次10小时或更长的航班时间。任何特殊住宿都需要直接上级的批准。

所有国际运输预订应使用区发放的采购卡。

4. 旅行取消

如果旅行取消，应尽力退还信用。

如果取消的旅行是在雇员的控制范围之外：

i. 没有信用 - 雇员应赔偿区差旅费。
   ii. 有信用 - 信用应用于区商务差旅或雇员应赔偿差旅费。

如果取消的旅行是在雇员的控制范围之内：

i. 没有信用 - 区将覆盖差旅费。
   ii. 有信用 - 信用应用于区商务差旅。如果信用不能使用，区将吸收差旅费。
If expenses are incurred due to an employee’s negligence when making travel reservations, the expense shall be reimbursed to the District within 30 days. Any travel vouchers/credits earned due to changes in reservations remain the property of the District and shall be used for future business flights within the same fiscal year whenever possible.

5. Lodging, Meals and Incidental Expenses

Employees traveling internationally on behalf of the District will be reimbursed for their reasonable lodging, meal and incidental expenses. These expenses shall be charged to the employee’s District-issued Procurement Card. As a measure of what is a “reasonable expense”, employees shall use the per-diem expense reimbursement guidelines established by the U.S. Department of State for foreign travel. Employees seeking reimbursement for expenses in excess of these guidelines may be asked to justify such reimbursement, which can be rejected at the sole discretion of the District.

Prior to international travel, the employee may be given an advance, which shall be documented on the appropriate forms when seeking reimbursement.

Any extra days prior to or after the conference or scheduled events shall be at the employee’s personal expense.

Charges for failure to cancel hotel reservations in a timely manner or for double bookings shall not be reimbursed, or if paid on a procurement card shall be reimbursed to the District within 30 days.

Request for reimbursement for expenses allowed under this procedure shall include printout(s) of appropriate exchange rate(s) for the time period of travel.

a. Meals

Meals that are incurred during business travel are reimbursed in accordance with the following time guidelines:

<table>
<thead>
<tr>
<th>Flight time starts…employee can claim</th>
<th>Breakfast</th>
<th>Lunch</th>
<th>Dinner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before 12 noon</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Between 12 noon and 6pm</td>
<td></td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>After 6pm</td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Return flight time starts… employee can claim at departure city rate</th>
<th>Breakfast</th>
<th>Lunch</th>
<th>Dinner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before 12 noon</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between 12 noon and 6pm</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>After 6pm</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>
When a meal has been paid for as a part of a registration fee, reimbursement shall not be provided for additional meals taken at the same time.

*Business-related meals.* Meals with existing or potential external business partners are considered business-related meals and a procurement card shall be used to cover them. A detailed receipt including the names of the participants and the purpose of the meeting is required in order to be qualified as a business-related meal.

**b. Incidentals**

All other reasonable miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose(s) of the trip. Miscellaneous expenses may include items listed below. The Statement of Conference Expense Form shall include an explanation of why such expenditures are being claimed.

Global Entry or other Trusted Travel Program charges, as well as initial issuance or renewal of a passport, for employees frequently traveling internationally may be reimbursed upon prior approval from the Chancellor or designee.

Below are examples of items considered to be incidental expenses that are reimbursable.

<table>
<thead>
<tr>
<th>Fees and tips given to baggage carriers, bellhops, hotel housekeeping, stewards or other personal services</th>
<th>Late Check-Out Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone Calls (for official business)</td>
<td>Parking</td>
</tr>
<tr>
<td>Laundry (on trips of 5 days or more)</td>
<td>Tolls</td>
</tr>
<tr>
<td>Local Taxis/Uber/Lyft, etc.</td>
<td></td>
</tr>
</tbody>
</table>

**Reimbursement Guidelines**

1. Employee shall submit a detailed daily itinerary (see Appendix A) which minimally notes the date(s), location(s) visited and the business purpose of the event.

   **Deductions for Non-Business Days:**
   Any personal/non-business days shall not be included. Weekends are allowable if the business spans Saturday and Sunday.

6. **Insurance for travelers**

   **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.

   **Vehicles** - Travelers using rental cars shall include Supplemental Liability Insurance (SLI) and Loss Damage Waiver (LDW) when renting.

7. **Traveler Tips and Miscellaneous Expenses**

   - Itemized Receipts are required.
   - Room service should be avoided whenever possible due to the extra charges it incurs.
   - The employee is obligated to obtain a detailed receipt for all charges.
   - Detailed receipts and proof of payment shall be provided for all business-related expenses in order
to be reimbursed. An explanation/description of the expense shall be included on all receipts. In case of missing receipts or proof of payment, a detailed explanation shall be provided and it is subject to the District’s review for reimbursement approval.

- For any cash payments a detailed receipt with explanation must be provided. In case of missing receipts, the reimbursement amount limit and approval will be at the District’s discretion.
- All other reasonable miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. For any out-of-ordinary miscellaneous expense prior to or during the trip, a detailed receipt and explanation shall be provided and reimbursement is subject to the District’s review for reimbursement approval.
- As much as possible, employees shall only pay for their own travel expenses and avoid combining other employees’ expenses with his/her own travel expenses.
- Whenever the employees use their procurement cards for personal service expenses, the employee shall reimburse the District within 30 business days upon return from the trip.
- When advance reservations are made with procurement cards (registration, travel, etc.) for events happening in the following fiscal year, the information must be forwarded to Accounts Payable in a timely manner, so it can be set as a prepayment for the following fiscal year.
- If an employee receives a travel reimbursement by a third party for the travel expenses, the third party reimbursement shall be deposited back to the District as a refund of expenditures in the appropriate travel expense account used for the trip. Consequently, the employee shall complete the Conference Expense Reimbursement form to document all travel expenses and will be reimbursed according to these policies and procedures.

8. Reporting and Reimbursement Procedures

Compliance with IRS Rules:

The District’s travel and conference procedures are designed to meet the Internal Revenue Services (IRS) definition of an “accountable plan”. Reimbursements made in accordance with an accountable plan are not reported as taxable wages on the employee’s Form W-2. Adherence to these policies and procedures ensures that business travel reimbursement will remain income tax free. Under the accountable plan, travel advances and reimbursement of expenses must meet three requirements:

1. Advances may only be made for approved business expenses, and provided to an employee within 30 days prior to the trip.
2. Employees must provide an adequate accounting or substantiation of their actual travel-related expenses within 30 days following the trip.
3. Employees must return any advance amounts in excess of substantiated expenses within 30 days after the travel is completed.

Required Documentation:

Employees must keep a record of and substantiate their travel and entertainment expenses by submitting a completed Statement of Conference Expense form (along with all required documentation) to the Accounts Payable Office within 30 days after completing their travel.

The Statement of Conference Expense form shall be supported with 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 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 (transportation, registration, etc.)
- Conference/event agenda/schedule
- Flight reservations
- Detailed Daily Trip Itinerary (see Appendix A)
- Travel Expense Detail spreadsheet

The complete package with all required approvals shall be forwarded to Accounts Payable for review and processing. In case of any discrepancies or departures from the District International 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 their supervisor prior to processing the reimbursement.

The District’s International Travel and Conference Expense Procedures have been prepared using as reference the Internal Revenue Service and General Service Administration publications and have been adapted to reflect the District’s specifics.

**Reimbursement to District**

Any reimbursement owed to the District by an employee as a result of travel are due to the District within 30 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.
**Appendix A** – Example of Detailed Daily Trip Itinerary

**ITINERARY**

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Event</th>
<th>Transportation</th>
<th>Lodging</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>03/08/13</td>
<td>Bangkok, Thailand</td>
<td>ISN Spring 2013 Asia Tour</td>
<td>Air</td>
<td>United Airlines</td>
<td>3/8 - 3/10</td>
</tr>
<tr>
<td>03/10/13</td>
<td>Depart Bangkok, Thailand to Ho Chi Minh City, Vietnam</td>
<td>ISN Spring 2013 Asia Tour</td>
<td>Air</td>
<td>Malaysia Airlines</td>
<td>3/10 - 3/12</td>
</tr>
<tr>
<td>03/10/12</td>
<td>Ho Chi Minh City, Vietnam</td>
<td>ISN Spring 2013 Asia Tour</td>
<td>Air</td>
<td>Malaysia Airlines</td>
<td>3/10 - 3/12</td>
</tr>
<tr>
<td>03/12/13</td>
<td>Depart Ho Chi Minh City, Vietnam to Jakarta, Indonesia</td>
<td>ISN Spring 2013 Asia Tour</td>
<td>Air</td>
<td>Malaysia Airlines</td>
<td>3/12 - 3/14</td>
</tr>
<tr>
<td>03/12/14</td>
<td>Jakarta, Indonesia</td>
<td>ISN Spring 2013 Asia Tour</td>
<td>Air</td>
<td>Malaysia Airlines</td>
<td>3/12 - 3/14</td>
</tr>
<tr>
<td></td>
<td>Depart Jakarta, Indonesia to Kuala Lumpur</td>
<td>ISN Spring 2013 Asia Tour</td>
<td>Air</td>
<td>Malaysia Airlines</td>
<td>3/12 - 3/14</td>
</tr>
</tbody>
</table>

**Dates of Travel:** 3/07 – 3/10

Business Purpose: Attend ISN Spring 2013 Asia Tour for International Student Recruitment

**Dates of Travel:** 3/07 – 3/13
Appendix B: Conference and Travel Federal Guidelines web links

- IRS Pub 43 Travel, Entertainment, Gift, and Card Expenses
  - Travel outside the United States, see page 7.
- IRS Pub 15 (Circular E) Employer’s Tax Guide –
  - Per diem as accounted for expense definition, see Page 15 “Per diem or other fixed allowance”
- U.S. Department of State Per diem Rates:
  - Foreign Per diem Rates by Location
  - FTR Appendix B (Breakdown of Meals/Incidentals)
- Guidelines for incidentals adapted from GSA/Federal Travel Regulations –
  - Publications 300 & 301 http://www.gsa.gov/portal/category/21222