

**CHAPTER 8: Business Operations**  
**ADMINISTRATIVE PROCEDURE NO. 8.55.1 (AP 7400)**

**ADMINISTRATIVE PROCEDURE**  
**San Mateo County Community College District**

**Subject:** AP 8.55.1 Domestic Conference and Travel Expenses  
**Revision Date:** 2/16; 3/17; 8/17; 10/22, 9/23, 11/23, 6/25  
**References:** Education Code Section 87032; Government Code Section 11139.8; 2 Code of Federal Regulations Part 200.474

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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.

**d. Student Assistant Travel**

Student Assistants are eligible for conference and travel within San Mateo County only.

**2. Approval of Conference Attendance**

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). For campus and district executives, business-related travel shall be pre-approved by the Chancellor or designee.

Any travel and conference expenses per employee that exceed \$5,000 in a single fiscal year will be subject to additional review, justification, and approval by the Chancellor.

**3. Advance Check Request**

If an advance check is requested, the Conference Advance Form, which is located in the Accounts Payable Downloads in the Employee Portal, 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 all travel related expenses except for meals. This includes conference registration fees, transportation, lodging, parking, etc.
- b. All qualified meals are reimbursed at the per diem rate pursuant to Section 8 of this procedure and shall not be charged on the District procurement card.
- c. 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.
- d. 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. Compensation During Conference Attendance and Travel To/From Conferences**

- a. Non-mandatory Travel and Conference Attendance Time Reporting:
  - Time spent traveling to/from a conference during the employee's regularly scheduled hours is paid as straight time.
  - Attendance at a conference during the employee's regularly scheduled hours is paid as straight time.
  - Travel or attendance during an employee's non-working time is unpaid unless:
    - The conference is directly related to the employee's job, or
    - The employee "performs productive work at the training"

For all mandatory training, the employee shall be compensated for all time including overtime, holiday, etc.

- b. 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. Economy class or any

discounted class airfare shall be used for all reservations. The cost of any upgrades to a more expensive class of service shall be at the employee's expense.

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 within the same fiscal year whenever possible 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 within the same fiscal year whenever possible. 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**

**District-Owned Vehicles**

Each campus and the District Office has District-owned automobiles. These vehicles should be used for regional travel. Any driver of a District-owned vehicle must participate in the Employer Pull Notice Program-contact Human Resources for additional information.

District vehicles are designated for business-related travel by District employees only. Administrators may authorize use of the District owned vehicles by any District employee for College/District business-related travel.

If an employee is driving a District Owned/Leased Vehicle and involved in an accident/incident please follow the instructions below:

- 1) Stop immediately and move only if it is safe to do so.
- 2) Take steps to prevent another accident at the scene.
- 3) Call 9-1-1 in case of any injuries or medical emergency.
- 4) Contact the Department of Public Safety to report all accidents on campus and/or Local Police Authority (as appropriate).
- 5) Keep calm, don't argue, and do not discuss the accident or admit fault.
- 6) In the glove compartment there is an envelope that has a Report of Accident Form that must be filled out. On the front of the form is liability coverage language as proof of insurance coverage.
- 7) Gather information – Obtain name, address and phone number of all persons involved in the accident including all witnesses of the accident. Obtain license number(s) and state registration(s) of all vehicles involved in the accident. If possible, safely take pictures of the scene, any damage and tire marks.
- 8) Report the accident to supervisor and the Executive Vice Chancellor's Office as soon as possible.

#### **Private-Owned Vehicle**

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.

When privately owned vehicles are used for district business-related travel, the district employee is responsible for maintaining a valid California driver's license and adequate liability insurance coverage. When employee is using their privately owned vehicle for business-related duties, and are involved in an accident, the employee's personal insurance shall be the first to respond. If excess coverage is required, District insurance may provide coverage.

#### **Rental Vehicles**

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 transportation transfer rate and avoid premium rideshare rates.

District employees using rental cars shall also purchase Supplemental Liability Insurance (SLI) and Loss Damage Waiver (LDW) coverages when renting a vehicle for business-related use.

Employees should use the Enterprise Business Use Program that General Services has negotiated where available. More information about the program can be found at <https://www.smccd.edu/dsgs/> - scroll down to Vehicle Rental for Business & Personal Travel. This program can also be used for employee personal travel.

**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 manager.

**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; however, employees are permitted to book rooms at a hotel where the 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. This form is located in the Accounts Payable Downloads in the Employee Portal.

**8. Meals and Incidentals**

**a. Meals**

- 1) Only** per-diem is permissible for qualified meals during approved travel. All qualified meals are reimbursed at the District set per diem rate and shall not be charged on the District procurement card.
- 2)** The current per-diem rate is up to \$70 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:

Breakfast	\$15
Lunch	\$22
Dinner	\$33

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.

<b>Event or Flight time</b> starts...employee can claim	Breakfast	Lunch	Dinner
Before 12 noon	X	X	X
Between 12 noon and 6pm		X	X
After 6pm			X

<b>Event or Return flight time</b> ends... employee can claim	Breakfast	Lunch	Dinner
Before 12 noon	X		
Between 12 noon and 6pm	X	X	
After 6pm	X	X	X

- 3) 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) **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 regardless of payment method. 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.
- 2) **Actual receipts reimbursement for meal expenses less than per diem:** When the expense for a meal is less than the per diem rate, the employee may request reimbursement for the actual cost of the meal. 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.

## **9. Insurance for Travelers**

### **a. Employees**

District employees are eligible for workers compensation and business travel insurance benefits while traveling on approved business-related travel. The Executive Vice Chancellor's Office can also provide you a brochure with contact numbers in the event you may need to use the District's business travel insurance policy.

If coverage is provided through the District's Business Travel Insurance Policy, the purchase of any additional travel and medical insurance coverage is considered an out-of-pocket, non-reimbursable expense.

### **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, which is located in the Accounts Payable Downloads in the Employee Portal, 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 Preapproval form or other written documentation noting pre-approval.
- Itemized receipts for all travel related expenses (meals as applicable, 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 form of payment is used for purchases by those employees who do not have a District-issued procurement card, sufficient proof of payment such as an, itemized credit card receipt, vendor's invoice illustrating payment, etc. shall be presented as proof of payment.

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, Business Office staff is required to reconcile the reimbursement with the employee.

**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.

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.

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. Failure to reimburse the District within 30 calendar days of completion of travel may result in suspension of the procurement card and/or approval for future business travel.

## **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 five 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.