

CHAPTER 8: Business Operations
ADMINISTRATIVE PROCEDURE NO. 8.55.2 (AP 7400)

ADMINISTRATIVE PROCEDURE
San Mateo County Community College District

Subject: AP 8.55.2 International Conference and Travel Expenses
Date: 1/16; 5/18; 10/22; 12/23; 6/25; 4/26
References: Education Code Section 87032

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 by providing for the payment of actual and necessary expenses incurred in the course of performing services necessary to complete the business of the District. It is further intended by the Board that when an employee is away from home on district business, a standard of living be sustained comparable to what are normally maintained under conventional living conditions. Employees traveling on international business trips authorized by the colleges or the District must follow these procedures.

2. Approval of International Travel

All international travel shall be pre-approved by the employee's immediate supervisor, the appropriate Business Officer, and by the President. For District employees, international travel shall be pre-approved by the Chancellor or designee. All approvals must be completed at least 30 days prior to the departure date. If the full travel expense cannot be funded by college/district funds, the travel request will be denied.

Non-Faculty

Unless international travel is required as part of specific job duties, for any international travel necessary to fulfill the business of the District the program or employee shall submit a travel proposal (to include the program, the purpose, the people, dates, resources, justification that it is necessary) for approval to the President. After presidential approval of the travel proposal, a conference pre-approval/advance form shall be submitted and fully approved no less than 60 days prior to travel by the employee's immediate supervisor, the appropriate Business Officer, and the College President (or the Chancellor for District employees). Under no circumstances shall funds be expended prior to approval.

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 or college President, or designee.

Faculty

Faculty members must submit requests to the Professional Development Committee of their respective home campus. The Professional Development Committee shall approve travel associated with professional development for faculty pursuant to Article 13 of the Collective Bargaining Agreement between the District and AFT 1493. Article 13 funds shall be exhausted to the extent allowable before consideration of other funds. Any other funds used to supplement Article 13 travel require approval of the College President.

International travel is restricted to level 1 and 2 countries according to the US State Department Travel Advisory. Travel to level 3 countries will be permitted by the President or Chancellor on a case-by-case basis. Travel to level 4 countries is not permitted.

3. Transportation

Premium economy or equivalent airfare may be used for reservations of 10 hours or more of a flight time for a single journey. Example: Premium economy may be used if a nonstop flight is 10+ hours or if a journey requires two segments that total 10+ hours (Ex. Segment one is 7 hours. Segment two is 9 hours. Total time to get from SFO to destination is 16 hours.) Layover time is not to be included. A copy of the reservation shall be provided along with the Conference Expense Reimbursement form.

All international airline reservations shall be made using a District-issued procurement card.

For all other forms of travel (taxis, rideshare, trains, etc.) the employee is responsible for obtaining the best available transportation transfer rate and avoid premium rideshare rates.

4. Trip Cancellation

If a trip is canceled, 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:

- a.** 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.
- b.** 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 can't be used, the District will absorb the cost of the ticket.

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, meals 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 (see Appendix B). Expenses in excess of these guidelines shall be approved by the Chancellor, or designee; otherwise, the employee will be required to reimburse the difference to the District within 30 days.

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

Employees are permitted to book rooms at a hotel affiliated with the conference or event. 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:

Flight time starts...employee can claim	Breakfast	Lunch	Dinner
Before 12 noon	X	X	X
Between 12 noon and 6pm		X	X
After 6pm			X

Return flight time starts... employee can claim at departure city rate	Breakfast	Lunch	Dinner
Before 12 noon	X		
Between 12 noon and 6pm	X	X	
After 6pm	X	X	X

Meals included in the cost of lodging and/or included as part of a registration fee shall not 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.

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.

Fees and tips given to baggage carriers, bellhops, hotel housekeeping, stewards or other personal services	Late Check-Out Fees
Telephone Calls (for official business)	Parking
Laundry (on trips of 5 days or more)	Tolls
Local Taxis/Uber/Lyft, etc.	International cell phone plan or local SIM card
Internet fees	Baggage fees

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

When traveling internationally:

- Employee shall check the website for U.S. Department of State – Bureau of Consular Affairs. <https://travel.state.gov/>. If a country's travel advisory level 3 or 4, then travel is **NOT** allowed.
- Please note, the District's business travel insurance policy does not cover political unrest or national disasters.
- Employee shall check with the Executive Vice Chancellor's Office to ensure that the destination country is covered under the District's business travel insurance policy.

District employees are eligible for workers compensation and business travel insurance benefits while traveling on approved international business-related travel. The District's business travel insurance policy includes medical evacuation and repatriation or remains. . The Executive Vice Chancellor's Office can provide employees with a brochure, which includes contact numbers in the event the employee needs to use the District's business travel insurance policy.

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 the employee while traveling internationally, therefore employees are recommended to check with their medical insurance provider prior to purchasing any additional medical travel insurance.

The purchase of any additional insurance coverage is considered an out-of-pocket, non-reimbursable expense.

7. Traveler's Reimbursable Expenses

- Itemized Receipts **are** required.
- Room service should be avoided whenever possible due to the extra charges it incurs.
- 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.
- All other reasonable miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip.

▪ **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.
- As much as possible, employee shall only pay for their own travel expenses and avoid combining other employees' expenses with his/her own travel expenses.
- Whenever the employee accidentally uses 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:

(See Appendix B for additional information.)

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 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.

AP International Conference and Travel Expenses (Continued)

Appendix A – Example of Detailed Daily Trip Itinerary

ITINERARY

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

Dates of Travel: 3/07 - 30/13

DESTINATIONS

Date	Location	Organizer	Event	Transportation	Transport Info	Lodging	Notes	Check-in/out Dates
(Date)	(Name of Location)	(Name of Organizer - Third Party or Traveler's Initials)	(Enter Event Name)	(Mode of Transportation)	Airline Name and #. Depart (Airport Code) at (Time). Arrive at (Airport Code) at (Time)	(Hotel Name and address)		(Dates of Stay)
03/08-03/09	Bangkok, Thailand	International Student Network	ISN Spring 2013 Asia Tour	Air	United Airlines UA1234 Depart SFO at 10:00 AM Arrive BKK at 9:00 AM next day	Four Points Sheraton, Sukhumvit Soi 15, Bangkok Thailand Phone: (66) (2) 309 3000 • Fax: (66) (2) 309 3010 Cancel the day before, \$100/night Reservation #: 825 520 024		3/8 - 3/10
03/10/13	Depart Bangkok, Thailand to Ho Chi Minh City, Vietnam	(Employee's Initials)	ISN Spring 2013 Asia Tour	Air	Luftansa Airlines LH0772 Depart Bangkok (BKK) Thailand at 4:25 PM. Arrive at Ho Chi Minh (SGN) Vietnam at 6:05 PM			
03/10-03/12	Ho Chi Minh City, Vietnam	ISN	ISN Spring 2013 Asia Tour			Sheraton Towers 88 Dong Khoi Street, District 1, Ho Chi Minh City, Vietnam Phone: (84) (8) 38272828 Fax: (84) (8) 38272929 Prepaid. Res # 155 520008 \$199/night		3/10 - 3/12
03/12/13	Depart Ho Chi Minh City, Vietnam to Jakarta, Indonesia	(Employee's Initials)	ISN Spring 2013 Asia Tour	Air	Malaysia Airlines MH0751 via KUL Malaysia MH0723. Depart Ho Chi Minh (SGN) Vietnam at 11:00 AM. Arrive at Jakarta (CGK) Indonesia at 5:30 PM			
03/12-03/14	Jakarta, Indonesia	ISN	ISN Spring 2013 Asia Tour			Intercontinental Jakarta Midplaza JL Jenderal Sudirman Kav. 10-11 Jakarta, Indonesia 10220 Tel: 011 62 21 251 0888 Fax: 011 62 21 251 2807 Email: melvalie@icmidplaza.com		3/12 - 3/14
	Depart Jakarta, Indonesia to Kuala Lumpur, Malaysia				Malaysia Airlines MH0716 Depart Jakarta (CGK) at 12:25 PM. Arrive at Kuala Lumpur (KUL) Malaysia at 2:00 PM			

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 \(Breakdown of Meals/Incidentals\)](#)
- [GSA/Federal Travel Regulations](#)