



WEST HILLS
COMMUNITY COLLEGE DISTRICT

**TRAVEL AND EXPENSE
REIMBURSEMENT HANDBOOK**

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INTRODUCTION AND SCOPE

This handbook has been developed to provide direction to District business travelers, approvers, and payment processors for travel conducted on behalf of West Hills Community College District. It supplies the details to statements referenced in the WHCCD Travel and Conference Administrative Policy 7400 and explains the taxability of certain reimbursements.

Reimbursement for expenses incurred for travel will be based on actual expenditures for all pre-approved travel expenses other than meals. Meals and incidentals will be reimbursed at the per diem rates.

The procedures contained in this document shall apply to all official District travel.

For all provisions of these processes not governed by income tax law, the terms of a collective bargaining agreement shall govern when such terms do not conform.

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

PROCESSES AND GUIDELINES

DISTRICT TRAVEL DEFINED

District travel is defined as:

- Any pre-approved travel over 12 hours including travel time:
 1. Conferences
 2. Training
 3. Seminars
 4. Use of [Travel Request](#) is required
- Travel Under 12 hours defined as “Day Trips”
 1. District Service Area Travel
 - does not need a Travel Request/Approval form
 - is eligible for mileage reimbursement only
 - need an approved [WHCCD Mileage Log](#)
 2. Outside of District Service Areas
 - Travel Request/Approval form required PRIOR to travel
 - Is eligible for mileage reimbursement only

ADVANCE APPROVAL

Prior to travel occurrence, all trips outside of District Service Areas require approval:

1. be approved in advance by the traveler’s Supervisor
2. be approved by the area Budget Manager
3. be approved in advance for reimbursement of travel expenses by the Business Office

For all trips outside of the state:

1. all approvers as above AND;
2. be approved by the College President
3. be approved by the Chancellor

AUTHORITIES

Administrative Procedure 7400, Travel, is administered under the Board of Trustee’s delegation of authority to the Chancellor ([Board Policy 2430, Delegation of Authority to Chancellor](#)).

STANDARD OF CARE

District business travelers are asked to keep in mind that public funds are being used to pay or reimburse for travel costs and to be diligent about the cost effectiveness of expenditures.

REIMBURSEMENT STANDARDS

District employees traveling on official business shall observe normally accepted standards of appropriateness in the type and manner of expenses they incur. In addition, it is the traveler's responsibility to report *actual* travel expenses in a responsible and ethical manner, in accordance with the regulations set forth in the District Travel and Conference Policy and these procedures and regulations.

Reimbursed travel expenses are considered by the IRS to be taxable income to the traveler under the following conditions:

1. Eligible meals reimbursed on single day travel without an overnight stay,
2. Meals and incidentals reimbursed in excess of published federal rates without appropriate documentation,
3. Expense reimbursed for travel in excess of 30 days, or
4. Certain travel expenses related to relocation expenses of a current employee.

Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the District.

All travel reimbursement requires an electronic signature.

RESPONSIBILITIES

TRAVELER RESPONSIBILITY

Individuals traveling on official District business must familiarize themselves with and adhere to the District Travel Policy, Procedures and Regulations. Travelers must ensure that:

1. they have documented authorization to travel **PRIOR** to embarking on the trip
2. they have approval to be reimbursed for their travel prior to making travel arrangements
3. the business-related expenses they incur are ordinary, reasonable, not extravagant, and necessary for the purpose of the trip

The traveler approved for reimbursement of travel costs incurred is responsible for:

1. submitting travel claims within 30 days from the return of the trip.
2. providing the business purpose and inclusive dates of each trip.
3. certifying the traveler:
 - a. received authorization to travel
 - b. traveled on official business.
 - c. actual spent the amount for listed expenses.
 - d. has verified that the amount due is accurate.
 - e. has not and will not seek reimbursement for (1) a duplicate claim or (2) from any other source

Reimbursement to the District for any travel reimbursement or payment issued by the District that subsequently results in a refund to the individual. (i.e., District pays for employee's airline tickets, which get reimbursed by airline due to bumping. Employees must reimburse District since expense was not incurred.)

APPROVING OFFICIAL RESPONSIBILITY

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

The approving official is responsible for:

1. ensuring expenses charged to his/her accounts are supported by sufficient funds and ensuring appropriateness of use of funds.
2. ensuring expenses requested are ordinary, reasonable, not extravagant, necessary, and supported for a business purpose or justification, as appropriate.
3. validating, to the extent possible, that the expenses listed were actually incurred by the employee and that appropriate supporting documentation is attached.
4. reviewing and approving the business purpose and ensuring the request is in compliance with any applicable department/program/project/grant requirements.
5. approving or denying payment of the travel claim in a timely manner.
6. denying expenses not directly related to official District business.

BUSINESS OFFICE RESPONSIBILITY

The District Business Office will perform the following functions:

1. Review/audit for compliance with policy.
2. Verify appropriate approver.
3. Ensure appropriate documentation is submitted.
4. Process reimbursements and payments.

EXCEPTIONS

Exceptions may be granted due to extenuating circumstances by the Chancellor. The Chancellor must authorize any delegation of authority in writing. Any request for an exception must document the circumstances and need for the exception. When an exception has been approved, expenses will only be reimbursed to the extent of actual costs incurred, provided such costs are deemed to be ordinary, reasonable, not extravagant, and necessary under the circumstances. For more information, see Section IX, Reporting Travel Expenses.

PREPAID EXPENSES

Conference registration fees may be paid prior to travel by the District. A separate requisition must be entered by the requesting department and included on the Travel Request Form. The Travel Request must be fully approved and executed before a check will be sent to the Conference Vendor. If a check is not an option to pay conference registration, email the Director of Fiscal Services to discuss other options.

ADVANCE PAYMENTS

Airfare and lodging expenses may be advanced to the employee 3-5 business days prior to the first day of travel. The Travel Request and Check Request must be fully approved and executed before a check will be cut to the employee. Only items indicated under "Advance Request" on the Travel Request Form will be advanced and only for the estimated amounts indicated on the backup documentation provided.

Arrangements for check pick up must be made with Accounts Payable.

Employees are responsible for submitting all receipts substantiating the reimbursement claim within 30 days of travel. Any unsubstantiated advance payments may require the employee to pay back the district for any excess of actual and reasonable expenses incurred.

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.

Travelers who are unable to honor a reservation shall be responsible for canceling the reservation in compliance with the cancellation terms established by the hotel, airline, etc. The traveler must return any refundable deposits or advances 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.

TRANSPORTATION EXPENSES

Transportation expenses shall be reimbursed based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip. Any exception must be approved by the Chancellor or his/her designee.

GENERAL TRAVEL

DEFINITION

Transportation expenses include:

1. Charges for commercial carrier fares
2. car and aircraft rental charges including fuel for rentals
3. private car mileage
4. emergency repair to District vehicles
5. overnight and day auto parking
6. bridge and road tolls
7. taxi, shuttles, trains, buses, and other public transportation fares
8. all other charges for transportation services necessary to accomplish the official business purpose of the trip.

INDIRECT OR INTERRUPTED ITINERARIES

Advance approval is required when a traveler takes an indirect route or interrupts travel by a direct route, for other than District business. Any resulting additional expenses shall be borne by the traveler. The reimbursement of expenses shall be limited to the actual costs incurred or the charges that would have been incurred via a usually travelled route, whichever is less.

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.

MILEAGE AND 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 plus transportation costs to and from the terminals. Documentation demonstrating the cost of a regular coach in effect within two weeks of obtaining the travel approval should be included with the WHCCD Employee Travel Reimbursement form. If the documentation showing the airfare is not obtained within two weeks of travel approval, the reimbursement for airfare may be decreased to a reasonable advanced purchase airfare.

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 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.

AIR TRAVEL

COMMERCIAL AIRLINES

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.

Business or First Class: Use of business or first-class or other higher-cost services may be authorized under the circumstances listed below. Documentation of such circumstances must be provided on the Travel Expense Claim.

1. Business or first-class is the only service offered between two points;
2. An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours; or
3. The use of business or first-class travel is necessary to reasonably accommodate a disability or medical need of a traveler.
 - A. 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 WHCCD Employee Travel Reimbursement form.
 - B. A written authorization to use business or first-class or other higher-cost service shall be obtained in advance from the Chancellor. The traveler shall submit such authorization with the WHCCD Employee Travel Reimbursement form.

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 official is responsible for determining if the fees are appropriate.

U.S. FLAG AIR CARRIERS

Under the Fly America Act, only U.S. carriers¹ 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 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:
3. Increase the number of aircraft changes outside the United States by two or more; or
4. Extend travel time by at least 6 hours or more; or
5. Require a connecting time of 4 hours or more at an overseas interchange point.
6. When the costs of transportation are reimbursed in full by a third party, such as an international government or an international agency.

Reimbursement of travel on an international air carrier may be denied in the absence of such justification.

¹ 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.

AUTOMOBILE

Persons authorized to travel by automobile (e.g., when an automobile is the most economical mode of transportation) are responsible for carrying and maintaining liability insurance if using a private vehicle. Refer to Section VIII.B., Private Vehicles for insurance requirements and allowable reimbursements in case of an accident.

ALLOWABLE MILEAGE EXPENSE

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

If an employee has a temporary non-teaching assignment away from their primary worksite, (e.g., single day workshop, local conference, training, etc.) which does not require an overnight stay, reimbursement shall be made for mileage expenses incurred between the primary worksite and the assignment location, or home and the assignment location, whichever is less.

If an employee has a temporary teaching assignment away from their primary worksite, reimbursement shall be made for mileage expenses according to the contract language. See **APPENDIX E** for calculation examples.

Expense reimbursement for travel between the traveler's residence and normal work location (commuting expense) shall not be allowed, as that is considered taxable income to the employee per Income Tax Regulations 1.162-2(e) and 1.262-1(b)(5).

PRIVATE VEHICLES

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 standard reimbursement rate per mile is set forth by the Internal Revenue Service (IRS) each year. 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.

The District will reimburse at the IRS Standard Mileage rate.

RENTAL CARS

Authorization to Rent

1. 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 service. Advance reservations should be made whenever possible, and a compact vehicle requested. The compact class should be used unless a no-cost upgrade is provided or if the recommended size is not adequate to meet the business purposes of the trip.
2. 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.

MISCELLANEOUS AUTOMOBILE-RELATED EXPENSES

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

1. Day parking on trips away from an employee's normal work location;
2. 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
3. Parking charges incurred when an employee without a location parking permit is occasionally required to drive to and from a normal work location.
4. Valet parking charges in excess of normal parking charges shall be borne by the traveler, unless the traveler obtains an approval for the exception.

LOCAL PUBLIC TRANSPORTATION, SHUTTLE SERVICE, AND TAXIS

Local public transportation fares (e.g., buses, subway, streetcars) shall be allowed. The cost of shuttle service to and from an airport or railroad station is allowable to the extent such service is not included in air or rail fares. Taxi fares 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.

MOTORCYCLES

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

MEALS AND LODGING EXPENSES

Meals will be reimbursed at per diem rates. Meal reimbursement is limited to the per diem rates shown below (IRS CONUS rates shall be used). Meal expenses may be reimbursed only if the travel exceeds 12 hours in a day and a meal has not been provided by the conference, meeting or hotel. Meals will not be reimbursed unless travel exceeds 12 hours. Tips that occur during a trip are reimbursed up to the per diem limit.

Education Code Section 32435 prohibits reimbursement for alcoholic beverages.

MEALS AND INCIDENTALS

PER DIEM MEAL RATES

Breakfast:	\$16
Lunch:	\$17
Dinner:	\$31

TRAVEL MEALS

- Breakfast allowance: Departure before 7:00 a.m. or return after 7:00 a.m.
 - Perform official business travel away from your official station; AND
 - Incur per diem expenses while performing official travel; AND
 - Are in travel status for more than 12 hours; AND
 - Are away from home or work location before 7:00 a.m.
- Lunch Allowance: Departure before 12:00 p.m. or return after 1:00 p.m.
 - Perform official travel business away from your official station; AND
 - Incur per diem expenses while performing official travel; AND
 - Are in travel status for more than 12 hours; AND
 - Depart from home/work location before 12:00 p.m. OR return home/work location after 1:00 p.m.
- Dinner Allowance: Departure before 6:00 p.m. or return after 7:00 p.m.
 - Perform official business travel away from your official station; AND
 - Incur per diem expenses while performing official travel; AND
 - Are in travel status for more than 12 hours; AND
 - Are away from home or work location after 7:00 p.m.

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.

PAYMENT OF GROUP MEAL EXPENSES

While traveling an employee who pays for all, or part of the traveling group's meals may be reimbursed for only their individual per diem. The other travelling employees are also eligible for their individual per diems.

Any agreement to reimburse the employee who paid part or the entire group's expenditure is not guided by District policy and up to the individuals who traveled and dined as a group.

Coaches, trainers or group leaders who accompany and are responsible for the care, custody or control of the team or group should be eligible for meal-expense reimbursement. The reimbursement will be based off student per diem rates.

Student Travel Meals

Student Meals are permissible for student-related travel and activities (i.e., athletics, field trips, other co-curricular activities).

Student Stipends are allowable, not to exceed the following per diem amounts (adjusted annually):

Per day: \$25

- \$6.00 – Breakfast
- \$8.00 – Lunch
- \$11.00 - Dinner

The requester will need to submit a requisition for advance meal stipends at least 3 weeks prior to travel. Check pick-up will need to be coordinated with Accounts Payable.

*Advance meal stipend requisition cannot be combined with a travel requisition.

LODGING

Travelers may secure lodging when traveling on business more than 100 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. Before lodging is arranged/booked the traveler needs to obtain pre-approval for lodging using the Travel Request/Approval Form and needs to obtain pre-approval for reimbursement of the lodging, if requesting reimbursement.

EXPENSE REIMBURSEMENT ELIGIBILITY

EXPENSES NORMALLY ELIGIBLE FOR REIMBURSEMENT

Such expenses include, but are not limited to:

- Additional activities included in the conference registration
- Airline baggage fees - one bag fee allowed at beginning & end of trip
- Airfare change fees are reimbursed if the change was made for business reasons. Reimbursement claim must include explanation
- Fax machine use, computer use or equipment rentals when used as part of a conference. Reimbursement claim must include an explanation of how these expenses were used as part of the conference
- Gasoline purchased for rental vehicle
- Laundering, cleaning, or pressing of clothing if a trip exceeds six days
- Overnight delivery/postage (for items sent back to the District)
- Parking and tolls
- Registration fees for attendance at conferences, conventions, or meetings of professional or learned societies
- Rental car
- Taxi/Shuttle/Uber fares are allowable but must be itemized by date and destination.
 1. 18% Tips are reimbursement per Board Policy

MISCELLANEOUS TRAVEL EXPENSES

Miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. The WHCCD Employee Travel Reimbursement form must include an explanation of why such expenditures are being claimed.

EXPENSES NOT NORMALLY ELIGIBLE FOR REIMBURSEMENT

This section identifies various expenses not permitted for reimbursement. Such expenses include, but are not limited to:

- Airline club membership fees
- Airline amenities (blankets, pillows, headphones, snacks, advance check-in fees, etc.)
- ATM/credit card fees
- Barbers, manicurist, and shoeshine
- Clothing and accessories
- Travel club membership fees
- Commuting expenses
- Dependent care fees
- Deviations from the most direct and usually traveled route unless justified
- Expenses incurred because the traveler was accompanied by a spouse or family members
- Fines or citations
- Frequent flyer participation, purchases, or upgrades
- Health club facilities
- Home to office travel
- Insurance on airfare and luggage insurance
- Interest on personal credit cards
- Laundry, dry cleaning service and pressing of clothing for trips less than 6 days
- Loss or theft of airline ticket
- Loss or theft of personal funds or property

- Mini-bar refreshments
- Mileage reimbursement on rented vehicles
- “No show” charges for hotel or rental car services
- Parking tickets
- Personal care
- Personal entertainment (i.e., sporting events, theatre, golf fees, ski lift tickets, etc.)
- Pet care fees
- Rental car options such as LDW, PAI, and liability insurance for domestic trips only
- Rental car upgrades
- Saunas, massages
- Souvenirs or personal gifts
- Tips/gratuity beyond what is established in board policy
- Traffic violations and court costs
- Towing charges
- Expenses more than two months old

Exceptions for expenditures that are typically non-reimbursable, and arise because of special or unusual circumstances, must be documented, and authorized or approved by the Chancellor.

OTHER TRAVEL SITUATIONS

PERSONAL TRAVEL COMBINED WITH DISTRICT BUSINESS TRAVEL

Generally, there are two reasons for altering business-related travel for personal convenience:

1. Utilizing a different method of transportation, and
2. Extending travel for personal reasons

When a different method of transportation is used for personal convenience, such as driving instead of flying, the District will pay the lesser cost of the two methods. If the alternate method is used and requires additional time, the staff member must use his/her own personal time.

When travel on District business is extended for personal reasons, the District will only reimburse the staff member for expenses during the time he/she would have been required to travel were the trip not extended for personal reasons.

For driving versus flying, the District will pay the lower of mileage or airfare. The airfare documentation ***must be obtained within two weeks of receipt of the approved travel request***. If the documentation showing the airfare is not obtained within two weeks of travel approval, the reimbursement for airfare may be decreased to a reasonable advanced purchase fare.

TRAVEL RELATED INSURANCE

EMPLOYEES

All District employees, including those engaged by the District in connection with grants and contracts, are routinely covered 24 hours a day, worldwide, against accidental death or dismemberment while on an official District business trip or while engaged in designated extra-hazardous activities on behalf of the District.

In addition, all District employees are provided with Workers' Compensation coverage for work-related injury or illness that occurs during a District-approved business trip. For insurance coverage purposes, 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.

Specific questions regarding Worker's Compensation should be directed to Human Resources.

PRIVATE VEHICLES

An employee who uses a private vehicle on District business is required to have and provide upon request satisfactory evidence of liability insurance coverage.

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:

1. \$15,000 for personal injury to, or death of, one person;
2. \$30,000 for injury to, or death of, two or more persons in one accident; and
3. \$5,000 for property damage.

The reimbursable mileage rate includes the cost for maintaining liability insurance at the minimum amount prescribed by law and collision insurance sufficient to cover the reasonable value of the vehicle, less a standard deductible.

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:

1. The damage occurred while the vehicle was being used on official district business.
2. The vehicle was damaged through no fault of the employee.
3. 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.
4. The amount of the loss claimed does not result from a decision of an employee not to maintain collision coverage.
5. 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 authorized the travel. ***The reimbursement will be charged to the department, the department sponsoring the traveler, or to another appropriate account as designated by the Vice-Chancellor of Business and Fiscal Services or Chancellor.***

RENTAL VEHICLES

The following rules apply to insurance coverage for rental cars:

1. The cost of full collision coverage for rental cars used in the continental United States, Alaska, Hawaii, U.S. possessions, and foreign countries, is allowable. Some rental car agreements contain special coverage provisions that differ from the general coverage rules detailed above. For additional information on rental car insurance coverage, see: <http://www.travel.dgs.ca.gov/CarRental/default.htm>
2. 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 Vice Chancellor of Business and Fiscal Services or Chancellor, as appropriate.
3. The traveler shall submit with the Travel Reimbursement Expense Claim, 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.

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. Claims not covered by the common carrier must be approved by the Chancellor as an exception, if deemed appropriate to be reimbursed by the District. Documentation to substantiate the claim is required.

REPORTING TRAVEL EXPENSES

A Travel Expense Reimbursement Claim form shall be used to account for all travel expenses incurred in connection with official District travel.

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 form must still be processed as verification that the expense was incurred even if no reimbursement is due to the traveler.

REPORTING PERIOD

The Travel Reimbursement Claim and/or Mileage Log are due to the Business Office within 30 days of incurring the expense or returning from travel. All expense/reimbursement claims are reclassified as taxable income and paid through payroll if the claim is submitted over 60 days, per IRS guidelines. Any expense/reimbursement claim submitted past 90 days is no longer reimbursable by the District.

COMPLETION OF A TRAVEL EXPENSE CLAIM

The total amount of all expenses pertaining to a particular trip must be accounted for when submitting a Travel Expense Reimbursement Claim form. All expenditures for a trip should be reported on one Travel Expense Reimbursement Claim form. Attach a copy of any previously reimbursed travel expenses related to the trip.

SUBSTANTIATION OF EXPENSES

Substantiation must include the following:

1. A completed Travel Request/Expense Claim Form with all signatures
2. The amount of each expenditure and itemized receipts for all claims excluding meals
3. Claims for reimbursement of non-meal expenses paid for others shall be submitted by the person who paid for the expense and must include the names of persons on whose behalf expenses were incurred, an itemization of the expenses, and other pertinent supporting documentation.
4. The date and time of departure from and return to the traveler's normal work location or residence.
5. An agenda of the conference

Travel meal expenses will be reimbursed using the per diem rate to each individual who travelled overnight and claims the per diem, regardless of who paid for meals.

DOCUMENTATION REQUIREMENTS

The original itemized receipts must be submitted with the Travel Reimbursement Expense Claim form. An itemized receipt:

1. Must show the amount of each separate expenditure (what was purchased), and
2. Provides proof of payment (how it was paid)

MEALS: Since the District reimburses travelers using meal and incidental per diem rates, receipts are **not** required for meals or incidentals.

Receipts for airfare purchased through an internet website should have the following elements:

- Passenger name
- Complete itinerary
- Ticket number
- Payment information
- The business purpose for the travel or the business benefit derived as a result of the travel. (See Business Purpose.)

Original itemized lodging receipts are required and must show the following:

- Traveler's name (or names expense is for more than one District employee)
- Date(s) occupied
- Actual rate charged per room
- Indication that the expense has been paid in full
- The business purpose for the travel or the business benefit derived as a result of the travel. (See Business Purpose.)
- Since hotel receipts may include charges that are not reimbursable, the traveler shall not be reimbursed for lodging expenses unless the receipt presented by the traveler contains itemized charges for the room, e.g., taxes, telephone, etc.

Original itemized receipts are required for the following:

- Receipts for all rental car expenses.
- Receipts for all extraordinary items, such as repair of accidental car damage, supported by appropriate justification.
- An agenda, itemized receipt, or other supporting documentation for all registration and conference fees.

MISSING ORIGINAL RECEIPTS

If receipts are missing, request a copy from the vendor. A WHCCD Affidavit for Lost Receipt form is acceptable only if the vendor was unable to provide a receipt copy. Written documentation from the vendor validating that the vendor was unable to provide a receipt copy must be attached to the WHCCD Affidavit for Lost Itemized Receipt Form.

The approving official must provide written approval on the travel claim form for the expense. In the absence of a satisfactory explanation or approving official approval, the amount involved will not be reimbursed.

REFERENCES

BOARD POLICIES AND ADMINISTRATIVE PROCEDURES

[BP 7400](#) Travel

[AP 7400](#) Travel

WHCCD HANDBOOKS

Purchasing Handbook

INTERNAL REVENUE SERVICE (IRS) AND INCOME TAX CODE REFERENCES

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 91-59, 1991-2 CB 841, Automatic Data Processing Records

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

IRS Revenue Code, Section 162, Trade or Business Expenses

IRS Taxable Fringe Benefit Guide

FORMS

WHCCD Travel Request and Expense Reimbursement Form	Form used to gain approval for travel, request airfare or lodging advances, registration payment, and reimbursement upon completion of travel
WHCCD Affidavit for Lost Receipt form	Form used if a receipt has been lost
WHCCD Mileage Log Reimbursement form	Form used if the travel only consisted of mileage (i.e. In Service Area Travel of 12 hours or less)

APPENDIX A

DEFINITIONS

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

Approving Official -- the Approving Official is defined as a person to whom authority has been delegated 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.

Delegation of Authority --the Chancellor has been delegated authority and responsibility for effective oversight of all funds held by the District.

Lodging -- expenses for overnight sleeping facilities. Does not include accommodations on airplanes, trains, buses, or ships which are included in the cost of transportation.

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, the Travel Request/Authorization Form must be signed by the approving official and at least one of the following criteria must apply:

- A trip is certified by the Chancellor or designees to be essential to District operations;
- The trip relates directly to District programs including professional development activities and objectives;
- The trip is to a meeting of a professional association or society to deliver a paper, to serve as moderator or group leader, to serve on a panel, or to fulfill obligations as an association or society officer; or

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).

Meal Per Diem -- the daily subsistence allowance to cover the cost of meals.

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.

Reporting Period -- the thirty-day period within which a Travel Expense Claim must be submitted after the end of a trip.

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.

Service Area – Any site where employees conduct official recruitment or instruction business on behalf of the district. Includes college campuses and center(s), district office, Farm of the Future, feeder high schools, sites directly tied to locations for instruction as outlined in the course catalog, Child Development Center locations, and other District business related locations (i.e., Fresno County Treasurers Office, Department of Ed, etc.).

Travel Expenses -- expenses that are ordinary and necessary to accomplish the official business purpose of a trip.

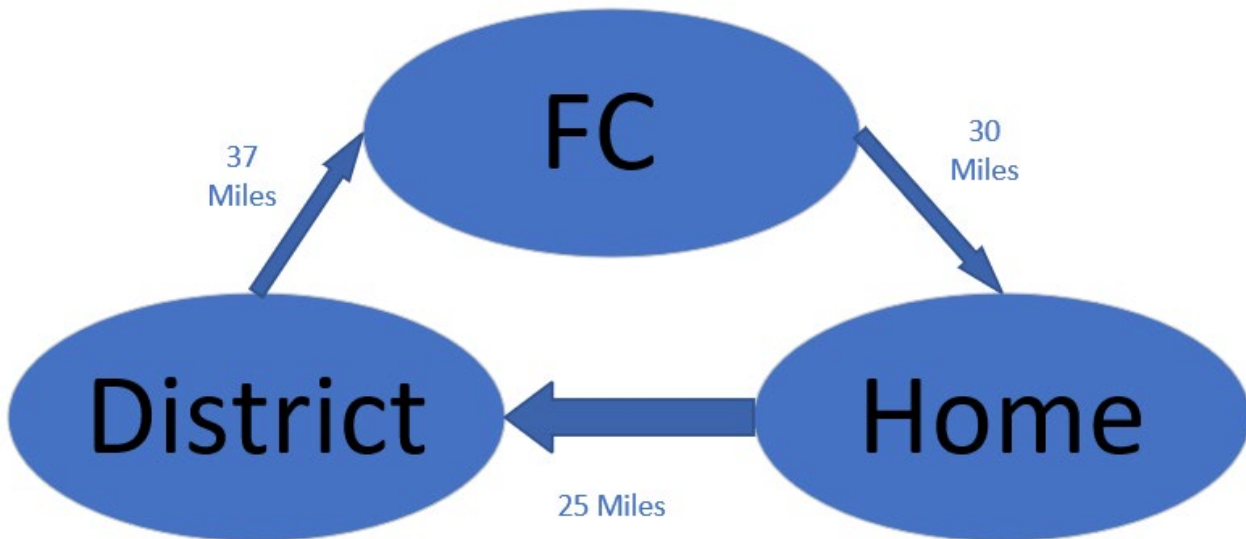
Travel Status – the period during which a traveler is traveling on official District business outside the vicinity of his/her normal work location or residence.

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.

APPENDIX E

MILEAGE BETWEEN WORK SITES: CALCULATION EXAMPLES

Scenario 1	Mileage reimbursement
Traveler drives from home to the Campus (primary work site), conducts business.	No reimbursement; constitutes commute miles
Traveler drives from the District to Firebaugh Center (secondary work site), conducts business	Reimbursement of 37 miles at IRS Standard mileage rate
Traveler drives from Firebaugh Center (secondary work site) to home	Reimbursement of 5 miles at IRS Standard mileage rate. (30-25=5 miles)



FLOW CHARTS

CONFERENCE TRAVEL REQUEST

