

**EMPLOYEE REIMBURSEMENT**

This procedure specifies District guidelines concerning authorized expenses and expense reimbursement procedures. Employees are entitled to claim reimbursement for actual, reasonable and necessary expenses arising from the discharge of their official duties, subject to prior authorization of the, Chancellor, college President or designee.

**Travel Reimbursement**

The purpose of travel is for District business which cannot be accomplished by telephone or correspondence and includes attendance at professional conferences or special meetings. Such travel is to be accomplished at the lowest possible cost to the District. Prior to commencing travel, each employee must have approval from his or her immediate supervisor.

An original, dated and itemized receipt must accompany all reimbursement requests. In general, each claim must be self-explanatory. Written correspondence is required if explanation is needed to clarify the expense.

If the expense reimbursement is for attendance at a professional conference, an agenda from the conference shall be attached to the expense reimbursement claim. Reimbursement will not be made for employees who choose to use personal travel points and/or miles to make purchases related to District travel.

1. **Meal Expenses.** Meal expenses will be reimbursed only when an employee has received prior approval to attend an activity on behalf of the District, and the number and type of meals are stipulated on the expense claim. Reimbursement will be made for the meal expense when the employee is assigned to be at other than a District location during a regular meal period subject to the following maximums:

	Maximum <u>With Receipt</u>	Maximum <u>Without Receipt</u>
Breakfast.....	\$10.00	\$ 7.50
Lunch.....	17.50	12.50
Dinner.....	35.00	20.00

If actual meal costs including gratuities are less than the maximum, only the actual costs can be claimed. If the receipt is not itemized, the reimbursement will be subject to the maximum without a receipt. No reimbursement will be made for meals included as part of a conference fee or for alcoholic beverages.

2. **Mileage Expenses.** Reimbursement shall be at the Internal Revenue Service (IRS) standard mileage rate for business use. The rate will be established based on the current IRS rate. Reimbursement for the use of a personal automobile is subject to the following conditions:

- a. When an employee has been authorized to attend an activity on behalf of the District at a destination other than the regular work location.
- b. When a classified employee who is exempt from overtime pay provisions is required by the employee's supervisor to return to work after the employee's regular workday or workweek.

- c. Where an employee is required to travel from the employee's residence directly to a destination other than the regular work location or is required to return home from a point other than the regular work location, reimbursement shall not exceed:
      - (1) the mileage which would be paid if the employee had traveled between the employee's working base and the assigned destination, or
      - (2) payment for the actual miles traveled if less than mileage computed between working base and destination.
    - d. If travel occurs outside of the District, a map displaying mileage shall be submitted.
3. **International Travel.** All expense reimbursement requests for international travel should include:
  - a. Travel itinerary and leave form.
  - b. Back-up showing the exchange rate for the applicable travel dates.
  - c. A summary sheet itemizing all expenses that includes a description for each expense item and lists the amount paid in local currency. The total should be converted to USD within the summary sheet using the exchange rate provided in 3b.
4. **Other Reimbursable Travel Expenses.** The following other expenses will be reimbursed when an employee is authorized to attend an activity on behalf of the District.
  - a. Public carrier costs when use of a personal or District vehicle is not practical. Should the employee elect to use his or her vehicle, reimbursement will be limited to the local mileage rate not to exceed the cost of round trip airfare. If a personal vehicle is used for trips of several days duration, costs incurred for food or lodging en route are not reimbursable.
  - b. Lodging will be reimbursed at the single occupancy rate and will cover all applicable taxes. Early arrival and/or later departure dates require written approval. Any claims other than accommodation charges must be supported by written justification and should be listed under the other expenses category on the reimbursement request. An itemized closing bill from the hotel showing "paid" status should be attached to the reimbursement request.
  - c. Telephone and internet charges required in connection with District business.
  - d. Porterage, parking, taxi, and bridge tolls.
  - e. Registration fees.
  - f. Gratuities in accordance with local custom. The amount shall be included in the applicable expense item.
5. **Procedure for Claiming Expense Reimbursement.** Reimbursement for expenses shall be claimed on the Expense Claim, (see Exhibit A) as follows:
  - a. Claims should be submitted promptly within 30 days after the expenses are incurred.
  - b. One copy of each claim is to be forwarded to the District Accounting Office.
  - c. Each claim must be itemized by date, nature of expense and the amount for which reimbursement is claimed. Claims must be for "actual and necessary" expense.

- d. Itemized receipts or valid invoices must be submitted to substantiate expenditures for lodging, public carrier fees and for meals when claiming an amount greater than the without receipt amounts. All small receipts must be attached to an 8x11 sheet of paper in date order to prevent the receipts from being lost.
  - e. When travel is by personal automobile in lieu of public carrier, the reimbursement claim must so specify. If two employees travel together to a meeting in one car, only one claim shall be submitted for transportation.
  - f. The expense claim must list all expenses in connection with the authorized attendance. A separate section is provided to report direct payments made by the District for transportation or direct prepayments for such expenses as registration, banquet fees, etc.
6. **Procedure for Direct Payment of Expenses.** Employees may arrange for direct payment of expenses as follows:
- a. Direct billing of commercial transportation costs (air fare, train fare, and car rental costs when authorized). All billing will be paid through a voucher payment request. A notation of transportation costs billed direct should also be made on the employee's expense claim form.
  - b. Prepayments. Checks will be issued and sent directly to the payee in advance for preregistration or other flat rate conference or meeting fees and lodging when necessary. Requests for direct payments should be made through a voucher payment request with the required supporting documentation attached. A notation of these prepayments should also be made on the employee's expense claim form.

Voucher no. \_\_\_\_\_  
Fiscal Year 20\_\_-20\_\_

Expense Claim

Contra Costa Community College District

Name \_\_\_\_\_ Employee ID \_\_\_\_\_

Mail check to \_\_\_\_\_

Date mm/dd/yy	Purpose for expense (reason or event)	Personal vehicle used			Meals			Other out-of-pocket		Line Total
		From	To	Miles	Amount	Breakfast	Lunch	Dinner	Description	
1					\$					\$
2					\$					\$
3					\$					\$
4					\$					\$
5					\$					\$
6					\$					\$
7					\$					\$
		Total			\$				Total Other	\$

I hereby certify that the above items constitute a true statement of actual and necessary expenses incurred in the performance of authorized duties

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

GI Account: \_\_\_\_\_ Amount \$ \_\_\_\_\_  
 GI Account: \_\_\_\_\_ Amount \$ \_\_\_\_\_  
 GI Account: \_\_\_\_\_ Amount \$ \_\_\_\_\_  
 GI Account: \_\_\_\_\_ Amount \$ \_\_\_\_\_

Comments: \_\_\_\_\_

President or Designer

Maximum meal costs including gratuities which will be reimbursed are as follows:

	<u>Maximum With Receipt</u>	<u>Maximum Without Receipt</u>
Breakfast.....	\$10.00	\$ 7.50
Lunch.....	17.50	12.50
Dinner.....	35.00	20.00

If actual meal costs including gratuities were less than the maximum, only the lower actual cost can be claimed. Reimbursement in excess of the above amount may be claimed only when the employee has no choice of an appropriate place or menu. These claims in excess of the above amounts must include receipts, supported by a written justification and approved by both the immediate supervisor and location Business Officer.

Charges for parking, bridge tolls, taxi, airport limousine, conference fees, portering, service and business-related telephone calls must be specified in the column labeled "Other". Do not list gratuities as a separate item.

Mileage Table (one-way) when personal vehicle is used:

**Mileage Table, one way:**

<u>FROM</u>	<u>TO</u>					
	<u>BWC</u>	<u>DO</u>	<u>DVC</u>	<u>CCC</u>	<u>LMC</u>	<u>SRC</u>
Brentwood Center (BWC)	-	29	26	42	13	36
Contra Costa College (CCC)	42	19	21	-	30	42
Diablo Valley College (DVC)	26	7	-	21	14	23
District Office (DO)	29	-	7	19	17	28
Los Medanos College LMC)	13	17	14	30	-	35
San Ramon Center (SRC)	36	28	23	42	35	-

Direct travel between above locations will be reimbursed at the mileage as shown. Additional travel in the area of destination shall be reported by including "and vicinity" on the itemized claim. If travel occurs outside of the District, a map displaying mileage shall be submitted.