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References: *Education Code Section 87032;*  
*Government Code Section 11139.8;*  
*2 Code of Federal Regulations Part 200.474*

Expenses for transportation, lodging, subsistence, and related items incurred by employees who travel on official business of the colleges or District will be reimbursed, as estimated on an approved travel request form.

Prior to traveling, a travel request form must be processed and include estimated expenditures for the planned college or District travel. This form is to be approved by the supervisor, President and/or the Chancellor and should be submitted to the District Business Office a minimum of two (2) weeks prior to the conference or business travel date. Additionally, all travel outside the State of California must be approved in advance by the Chancellor; and all travel outside the United States must be approved in advance by the Board of Trustees.

Upon return, a conference and travel expense claim form shall be submitted for reimbursement of the actual trip lodging, meals, transportation and other incidental expenses within thirty (30) days of the activity, and must include original itemized receipts.

The following are procedures for obtaining authorization and receiving reimbursement for travel expenses by employees for institutional travel activities and other expenses.

#### Pre-payment of Conference Fees, and Travel Expenses

Pre-payment of conference fees and air fare can be made if the authorized travel request form is received in the Business Office a minimum of two (2) weeks prior to the conference and is accompanied by supporting documentation (i.e. conference brochure, registration form, etc.). Hotel expenses will not be prepaid.

#### Commercial Air Travel

When travel is required by commercial air carrier, claims for reimbursement or advance should not be in excess of the lowest available commercial discount airfare, state government contract airfare, or customary standard (coach or equivalent) airfare. The only exceptions permitted would be if such accommodations would require circuitous routing; require travel during unreasonable hours; excessively prolong travel; greatly increase the duration of the flight; result in increased costs that would offset transportation savings; or offer accommodations not reasonably adequate for the medical needs of the traveler. All employees are encouraged to use the most cost effective means for airfare expenses which may include the use of the District's American Express Business Travel Account (BTA) to obtain state government contract airfare rates.

## Travel by Automobile

When travel by automobile is required, authorization may be given by the supervisor for use of district or personal automobile. When travel is by personal automobile, the employee must certify on the travel request form that the automobile is adequately insured. Mileage will be paid at the IRS rate effective January 1<sup>st</sup> of each year when travel is outside the city limits of the employee's home base and/or primary place of employment. On occasion the IRS may change the rate during the calendar year to reflect special adjustments due to increases or declines in gas prices, vehicles and/or insurance. If the IRS changes the rate, that new rate will be effective for the specified period of time during the year.

When travel for one person by private automobile is authorized between points having air service, the amount claimed shall not be in excess of the lowest available discount coach airfare plus necessary parking and/or airport shuttle/bus service.

## Transportation from Airports

Transportation from airports should be by airport shuttle, bus, van or public transit. A taxi service (including Uber and Lyft) may be used only if of equal or lesser cost. Original receipts are required.

Taxi service from bus terminals within the city to the hotel or meeting place is appropriate and reimbursable. Original receipts are required.

## Lodging

The actual cost of a single room at the conference/meeting host hotel will be reimbursed. Other lodging will be paid at an actual and reasonable rate. However, an educational rate or state agency rate should be requested. When requesting reimbursement, expenses must be verified and submitted by the original hotel billing. Credit or charge card receipts are not acceptable for reimbursement.

## Meals

The District shall reimburse employees at the appropriate per diem rate for meals when:

1. The required travel is outside of the District;
2. Additional meals are required before or after those meals included in the conference/meeting registration fees;
3. Entertaining dignitaries and/or guests of the college/District where the benefit of providing a meal will enhance or fulfill the mission, objectives and goals of the District. The appropriate supervisor must approve, in advance, any meal the District will be obligated to pay;
4. The employee is requested or required to attend a community or service club meeting (i.e. Rotary, Chamber of Commerce, etc.).

When travel is for a period of time longer than 24 hours, the following will apply:

- Breakfast will be reimbursed if the trip occurs at or before 6:00 am
- Lunch will be reimbursed if the trip begins at or before 11:00 am
- Dinner will be reimbursed if the trip begins at or before 5:00 pm

When travel is for a period of time less than 24 hours, meal reimbursement will be paid after submittal of actual receipts.

Reimbursement for the purchase of alcoholic beverages is not allowed.

Gratuities are limited to 18% for meals, as well as for other services such as shuttle or taxi services (including Uber and Lyft).

Claims for reimbursement shall include the following:

1. Original invoice
2. List of people in attendance. If several persons are involved, position titles or other definable terms, such as “governing board members” or “management staff” may be used.
3. Agenda. If an agenda is not included, the purpose of the meeting shall be stated on the claim.

Employees should consult the employee section of the West Hills Community College District web site for the established maximum reimbursement rates as per the federal IRS maximum per diem rates in effect as of January 1<sup>st</sup> of the current fiscal year.

#### Foreign Meal Per Diem Rates

The foreign meal per diem rates are the established rates as per the federal IRS maximum foreign meal rates in effect as of January 1<sup>st</sup> of the current fiscal year. The federal IRS maximum foreign meal rates will be used for per diem advances and when there are no receipts available. When valid receipts are submitted, the actual amount paid for meals will be reimbursed.

#### Conference Registration Fees

The actual cost of registration will be reimbursed for authorized conference attendance.

#### Timely Submission of Expense Claims

Expense claims, including those for mileage, are to be submitted for reimbursement within thirty (30) days of accruing the expense. Claims not submitted in a timely manner will be denied.

Board approval date: 6/28/05

Reviewed/Revised: 9/27/05; 3/6/07; 11/16/21