



Administrative Procedure
Chapter 7 – Human Resources

AP 7400 Employee Travel

References:

Education Code Section 87032, 44032, 44033;
2 Code of Federal Regulations Part 200.474

The Vice President for Finance and Administrative Services is responsible for ensuring that the District complies with sound operating procedures regarding travel.

The District will pay for necessary expenses for employees and trustees to attend conferences, workshops, meetings, and college and site visitations, including expense incurred for lodging, meals, gratuities, registration fees, mileage, taxi, bus, baggage transfer, bus or airport lockers, business telephone, instructional materials, car rentals, and parking fees.

An employee's request for conference attendances may not be approved if it interferes with the service of the District. A request may also be denied if such request is deemed fiscally imprudent or the Superintendent/President or designee is of the opinion that the absence of the employee from duty would materially interfere with the operation of the District. Employees and trustees are encouraged to make travel arrangements using their CalCard, whenever possible.

The Travel Approval/Reimbursement Claim form must be completed and on file with the employee's department thirty (30) days prior to any travel. Any forms submitted less than thirty (30) days prior to travel will require approval by the Superintendent/President or designee. The proper authorization of District travel and disclosure of estimated travels costs are necessary to ensure compliance with provisions of the District's workers' compensation policy and to ensure that availability of funds in the appropriate budget account. Travel conducted before the approved request form is on file may be denied for reimbursement.

The Travel Approval/Reimbursement Claim must be submitted to Fiscal Services upon completion of travel even if the employee or trustee is not requesting reimbursement. The employee or trustee shall certify by signing the form that all amounts claimed were actual and necessary, that the expenses were for the benefit of the employee or trustee

only, and only allowable expenses are included. Forms must be filed within thirty (30) calendar days after return from travel. Forms submitted to Fiscal Services after thirty (30) calendar days, or forms that are incomplete and do not include the necessary detailed original receipts, may be denied reimbursement.

If an employee or trustee does not complete travel paid for by the District, they shall be responsible for reimbursing the District for the expense. Reimbursement will be reviewed on a case-by-case basis by the Superintendent/President or designee if the individual was ill or had an emergency. Staff shall undertake necessary and reasonable steps to secure refunds or rain checks in all such cases.

The travel procedures that follow pertain to all funds and programs of the District regardless of funding source.

Authorized Expenses and Reimbursement

The District will reimburse employees or trustees for expenses incurred during their travel, for the following:

- **Mileage**
 - a) Mileage by private automobile shall be at the current IRS mileage rate.
 - b) When more than one individual attends the same event and private transportation is used, carpooling is strongly encouraged. If two or more employees or trustees share a personal vehicle, only one employee or trustee shall be reimbursed for mileage expenses.
 - c) Reimbursement for mileage may not exceed the total cost of coach airfare and other transportation costs to the same destination.
 - d) The District will reimburse mileage to and from an approved conference/event by calculating the distance to that conference/event either from the employee or trustee's home or the college, whichever is nearer.
 - e) See the "Mileage Reimbursement" section of this AP for additional guidance on mileage procedures.
- **Transportation**
 - a) Transportation-related expenses which are directly associated with business mileage and are reasonable and necessary shall be reimbursed. Allowable expenses include parking fees and bridge, highway, and tunnel tolls. All claimed transportation-related expenses shall be authenticated by submission of original itemized valid receipts.
 - b) All employee and trustees driving either their own private, leased, or District-owned vehicles for District-related activities must possess a valid California Driver's License.
 - c) The expense of traveling by commercial airline carrier will be allowed on the basis of actual cost. Claims for airplane travel shall be allowed in conformity with the latest published airplane tariffs. When more than one class of air

- travel is available, the District will pay for coach class only. Air travel is limited to flights on scheduled commercial airlines. Air expenses paid by an employee or trustee's personal credit card will not be reimbursed until the conclusion of the travel event and only upon submission of detailed, original receipts.
- d) All employees and trustees are expected to use the most economical mode of transportation that is in the best interest of the District. If an employee or trustee chooses to travel via private vehicle, reimbursement for mileage will not exceed the total cost of coach airfare and other transportation costs.
 - e) Necessary and reimbursable transportation expenses incurred while on authorized travel via airplane, private vehicle, railroad, bus, shuttle, and taxi must be properly itemized on the Travel Approval/Reimbursement Claim form with the applicable receipts or invoices.

- **Registration Fees**

- a) Registration fees in connection with approved attendance at conferences, conventions, committee meetings, training seminars, etc. may be paid in advance of the event through submission to Fiscal Services of a Pre-Paid Registration Request form with the employee or trustee's Travel Approval/Reimbursement Claim form.
 - b) Registration fees may also be reimbursed after the event upon submission of registration forms, original invoices or receipts with the employee or trustee's Travel Approval/Reimbursement Claim form.
 - c) Employees and trustees must submit a brochure, flyer, registration form of other announcements about the conference with the Travel Approval/Reimbursement Claim form.
 - d) Material fees and educational items purchased at the event and required for participation will be reimbursed upon submission of itemized receipts and documentation of the necessity of the purchase.

- **Lodging**

- a) Normally, lodging expenses are reimbursed for the actual dates of the approved event. The night before or the night the event ends may be reimbursed if supported by a written statement explaining the necessity. Special circumstances which result in significant monetary savings, such as a Saturday night stay, may be reimbursed if supported by a written statement.
 - b) Lodging expenses for approved attendance at conferences, conventions, committee meetings, training seminars, etc. may be paid in advance of the event through submission to Fiscal Services of a Pre-Paid Hotel Request with the employee or trustee's Travel Approval/Reimbursement Claim form.
 - c) The cost of a single room accommodation for the night(s) required will be paid by the District. When an employee or trustee shares lodging facilities with a non-District individual (e.g., spouse, children, etc.) reimbursement to the employee or trustee is limited to the single occupancy.

- d) An original itemized receipt and guest folio from the hotel which states the name of the employee or trustee, number of guests, dates of stay, room rate, and any associated taxes, and fees for lodging expenses must be submitted with the Travel Approval/Reimbursement Claim form to be allowable. This information must also be submitted even if lodging expenses are prepaid by the District.
- e) Lodging expenses will not be reimbursed for travel within fifty (50) miles of the employee's or trustee's home or the District. Any exceptions will require approval by the Superintendent/President or designee before the travel event takes place.
- f) If business telephone calls are included in the hotel bill, these should be identified and marked as such and reported separately on the Travel Approval/Reimbursement Claim form.
- g) Unallowable expenses included in the hotel bill, such as personal phone calls, entertainment charges (e.g., video rentals), alcoholic beverages, etc., should be identified and marked as such and fully deducted from the total amount for reimbursement.

- **Meals**

- a) The cost of necessary business meals will be reimbursed based on the facts and circumstances leading to the expenditure. Reasonable care must be taken at all times to ensure that public funds, including federal and state grant funds, are not misused and are expended in a judicious manner.
- b) Meals for a full day of travel will be paid at the full per diem rate. A full day is defined as being away from the employee's residence from at least 6:00 AM to 7:00 PM. Employees may only charge for breakfast if they leave their residence to attend the conference at or before 6:00 AM and may only charge for dinner if they arrive at their residence from a conference at or after 7:00 PM.
- c) The Travel Approval/Reimbursement Claim form will log the time of departure and return information required in (f) above. Meals for less than a full day of travel will be paid based on the following timeframes:
 - 1) Breakfast – travel begins at or before 6:00 AM
 - 2) Lunch – travel ends at or after 2:00 PM
 - 3) Dinner – travel ends at or after 7:00 PM

- **Miscellaneous**

- a) Other business-related expenses, such as telephone charges, facsimile use, internet access, or equipment rental, incurred while on approved travel may be reimbursed, depending upon the facts and circumstances related to the necessity of the expense. The expenses must be directly related to the travel event and will be paid upon submission of original, itemized receipts.

Unallowable Travel Expenses

Certain travel expenses are considered personal expenses and not essential to District business. Such non-reimbursable expenses include entertainment expenses, leisure tours or personal side trips, personal telephone calls, laundry, car washes, fuel for personal vehicles, traffic or parking citations except for those related to malfunctioning equipment on District-owned/leased vehicles, individual membership dues or fees, alcoholic beverages, or any other expenses determined by the District to be unreasonable, excessive, non-business-related, or a misuse of public funds.

No reimbursement for lodging or subsistence shall be paid to an employee for extra travel time incurred if they travel to a destination for their own convenience in advance of the necessary time of arrival, nor shall they be paid for extra travel time if they remain at the destination following an official meeting or work assignment whenever it is for their own convenience. Travel claims for travel the day before a conference will only be reimbursed when it is not feasible, due to the starting hour of the conference to travel the same day.

All travel expenses for family members or other individuals who accompany an employee or trustee shall not be reimbursed.

Traffic or parking citation incurred while using a private or college vehicle shall not be reimbursed. Any citations incurred while driving a college vehicle shall be reported to the employee's supervisor as soon as possible.

Travel with Expenses Exceeding \$5,000

Request for travel with expenses exceeding \$5,000 will require approval by the Superintendent/President or designee before the travel event takes place. The request must be accompanied by a complete explanation of the college business purpose to be served.

Out-of-State Travel

Requests for travel outside of the State of California, and beyond 500 miles from primary work site, including out-of-country travel, require that a Travel Approval/Reimbursement Claim form be completed and approved by the Superintendent/President or designee before the travel event takes place.

Travel Outside the United States

All travel outside the United States will require approval by the Governing Board before the travel event takes place. The request must be accompanied by a complete explanation of the District business purpose to be served.

Mileage Reimbursement

The Vice President for Finance and Administrative Services is responsible for ensuring that the District complies with sound operating procedures regarding business mileage reimbursement as it relates to the District's Board Policy regarding Travel.

A. Purpose & Scope

The purpose of this procedure is to implement provisions of BP 7400 Employee Travel by outlining the administrative procedures associated with mileage reimbursement. As noted herein, and in reference, District employees may be reimbursed for the use of their personal vehicles while traveling on District business.

B. Requirements & Procedures

Eligibility for Mileage Reimbursement

Business mileage is the travel an employee incurs beyond normal commute mileage (from home to the office and home again) on a normal workday.

Employees may request reimbursement of any business mileage incurred, less an adjustment associated with their normal commute mileage. The mileage rate includes gas, vehicle maintenance, insurance, and other personal vehicle related costs.

The District reimburses travelers for mileage if the following conditions are met:

- Employees must be authorized to use their personal vehicle within the scope of their duties for official District business.
- Mileage reported must be for District business purposes and exclude personal trips. Normal commute from the employee's home to the regular place of work, and from the regular place of work to home, are not considered District business.
- Employees must have a valid driver license and adequate automobile insurance.
- The personal vehicle must be licensed, registered, and insured consistent with California State requirements.
- Employees must track their business mileage and maintain auditable records as outlined in the Auditable Records section below.
- Immediate supervisors are responsible for ensuring that employees provide appropriate documentation for all trips for which reimbursement is requested.
- If two or more employees share a personal vehicle, only one employee shall be reimbursed.
- For grant funded activities, mileage claims must be reasonable and necessary to the performance of federal and state award. The cost must be allocable to the program. Travelers and program directors are responsible for being knowledgeable and compliant with specific Sponsor's requirements.

- Reimbursement for mileage may not exceed the total cost of coach airfare and other transportation costs to the same destination.

Computing Mileage

Employees will be reimbursed at the prevailing Internal Revenue Service (IRS) standard mileage rate in effect at the time of travel. The standard mileage rate is intended to cover fuel, maintenance, depreciation, licensing and registration, insurance, and all other costs associated with operation of the vehicle. The standard mileage rates will be posted on the Fiscal Services Travel Forms & Documents page.

Mileage shall be calculated as the distance from the employee's regular work location to the business travel destination(s). Employees that do not have a regular work location must be designated a primary place of work (IRS Publication 17).

If an employee has more than one office location, consider the following when determining your primary place of work.

- The total time the employee ordinarily spends in each place
- The level of business activity in each place
- Whether the employee's salary from each place is significant or insignificant

In computing business mileage, the starting and finishing points shall be the regular work location of the employee. When business travel originates from an employee's home, subtract the following (a.k.a. an *Origination Point Deduction* or OPD) from the total mileage:

- The distance from home to the first business destination; or
- The distance from home to the primary work location, whichever is less

If the employee proceeds from their last business destination directly to their home, they shall also subtract (a.k.a. a *Return Point Deduction* or RPD) from the total mileage:

- The distance from the last destination to home; or
- The distance from the regular work location to home, whichever is less

For trips between District locations, use the following *District Mileage Chart*:

From/To	San Marcos	Escondido Center	Camp Pendleton	Fallbrook Center	Rancho Bernardo Center
San Marcos	n/a	11.00	17.00	20.00	15.00
Escondido Center	11.00	n/a	26.00	20.00	10.00
Camp Pendleton	17.00	26.00	n/a	17.00	31.00

Fallbrook Center	20.00	20.00	17.00	n/a	26.00
Rancho Bernardo Center	15.00	10.00	31.00	26.00	n/a

Mileage Reimbursement Examples

See *Standard Mileage Examples* on addendum

Submission of Claims

Travelers requesting mileage reimbursement shall complete the *Business Mileage Reimbursement Form* and submit it to Accounts Payable once a month (or less frequently if the accumulated mileage is less than 100 miles). Mileage must be reported to Accounts Payable no more than fourteen (14) calendar days after the end of the fiscal year, which falls on June 30th each year.

Mileage claims for trips outside San Diego County must be reported on the *District Travel Approval/Claim Form* for reimbursement of their mileage and associated travel expenses.

Report only travel on authorized District business. If the continuity of a day's travel is interrupted by a personal trip, subtract this trip from the mileage claim.

Separate claims for expenses incurred in the use of a personal vehicle, such as gasoline and oil, repairs, registration, licensing, insurance premiums, traffic and parking violations, and any damage to personal vehicles brought by third parties arising from accidents in which the employee may be involved, unless such is specifically authorized by Board action, will not be allowed.

- Transportation related expenses, which are directly associated with business mileage and reasonably incurred, may be reimbursed. Allowable expenses include such costs as parking fees, bridge, and highway tolls. These should be itemized and listed separately on the *District's Travel Reimbursement Claim Form* and adequately receipted by attached original itemized receipts. Before travel reimbursement forms are submitted, it is highly encouraged that copies be made and retained by the employee, of all original receipts being submitted.

Auditable Records

The IRS requires substantiation of all mileage for which reimbursement is claimed. For trips other than between District locations, mileage reimbursement must be supported by printouts from websites such as Google maps, MapQuest or a similar site showing the detailed start and end points and total distance travelled. Adequate explanation of locations covered must be shown. Fiscal Services shall retain all such records.

Mileage Claims – Approval Routing

The following represents the approval routing for mileage claims. Below the responsible party is noted along with the actions they are responsible for.

Approval Routing	
Responsible Party	Role
Employee	Prepares reimbursement form, signs & submits to administrator for approval
Board Trustee Representative (District EE)	Prepares Business Mileage Reimbursement Form for GB Trustee, signs and submits to President for approval
Supervisor (Administrator)	Reviews claim, signs if approved, and submits to appropriate administrator responsible for ensuring propriety of travel and budget to cover the expense.
Accounts Payable (AP) Department	Reviews mileage claim and follows procedure for reimbursement payment if all is in order. If backup is not sufficient, AP will return the claim to the claimant or their Departmental ADA for revisions and or additional backup.

Forms

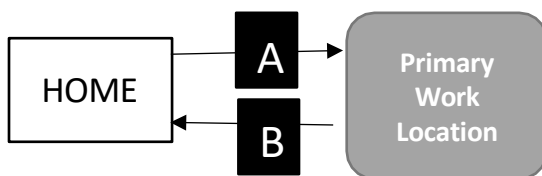
The following forms are available on the District's Fiscal Services website

- Business Mileage Reimbursement Form
- Travel Reimbursement Claim Form
- Travel Reimbursement Rate Sheet

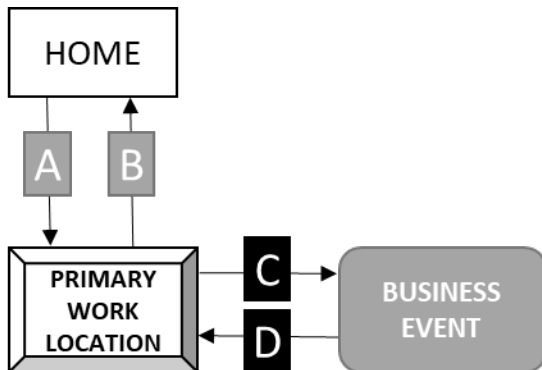
Mileage Examples – Diagrams

The following are common scenarios associated with business mileage and are provided to help District employees understand how the District calculates the net reimbursable miles for a given segment of travel.

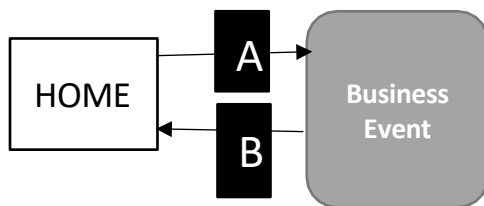
Example 1: This represents the distance to and from an employee's home of record and their primary work location. When seeking reimbursement for business mileage, the one-way distance (e.g. A) between these locations should be recorded at the top of the *Business Mileage Reimbursement Form* (see <2>) in the space provided. **Result:** No reimbursable miles



Example 2: In this example, the employee is first traveling to their primary work location and then they are making a round trip to and from a business event that ends back at their primary work location. In this scenario the total of legs C and D would be reimbursable to the employee. That's true because the employee is beginning and ending the business travel at their primary work location. Assume A=5, B=5, C=7 and D=7. **Result: C+D or 14 reimbursable miles**



Example 3: In this example the employee is traveling directly from their home to an off-site business event and back home. In this scenario the employee *may or may not* receive reimbursement. In this case, reimbursement is dependent on the roundtrip between home and the business event being further than the roundtrip from home to the employee's primary work location, as illustrated in **Example 1**. As discussed earlier in the *Computing Mileage* section above, the employee must deduct the *lesser* of the two distances (e.g. either from home to the primary work location or home to the business event) from each leg of travel when computing their mileage reimbursement request. **Result: (A+B) – total distance to and from their home = Reimbursable Miles**

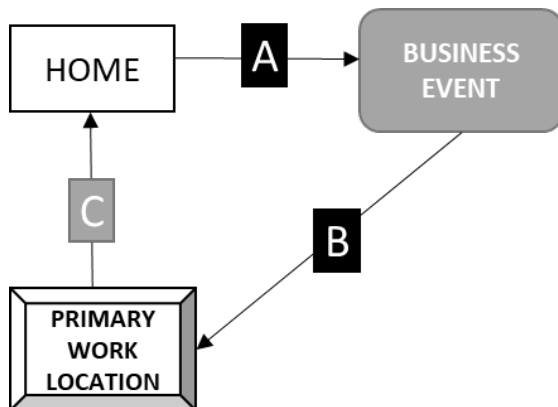


Example 3a: Assume A & B = 5 miles each and the distance to and from the primary work location, known as X & Y are 1 mile each. **Result: (A+B) – (X+Y) = reimbursable miles or (5+5)-(1+1) = 8 reimbursable miles**

Example 3b: Assume A & B = 5 miles each and the distance to and from the primary work location, known as X & Y are 10 miles each. **Result: (A+B) – (X+Y) = Reimbursable miles or (5+5) – (10+10) = -10 miles which is not reimbursable.** The rationale is that the employee is driving less miles per day as a result of going directly to

the business event. Therefore they aren't incurring any added expense so there is nothing to reimburse.

Example 4: In this scenario the employee is first traveling to the business event (A) then back to their primary work location (B) and then home (C). Assume: A = 7, B = 10 and C = 5. **Result: $(A - C) + B$ or $(7 - 5) + 10 = 12$ reimbursable miles**



Also see BP/AP 2735 Governing Board Member Travel and BP 7400 Employee Travel.

Office of Primary Responsibility: Human Resource Services

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(Replaces all previous versions of AP 6900 and 6901)