

Expense Reimbursement Policy Updated January 2020

This document outlines CCA's policy and procedures governing the manner and extent to which the college may provide reimbursement for expenses incurred and paid for on behalf of the college by staff, faculty and visiting artists/lecturers with personal funds or College Credit Card. Because it is not possible to anticipate all of the situations that individuals may encounter in conducting college business, these policies are designed to allow for some flexibility in addressing unique circumstances that may require occasional exceptions. All exceptions require pre-approval from the Director of the Business Office.

As a general guideline, it is expected that individuals who are incurring expenses and individuals who are approving expense reimbursement requests will interpret these policies in a manner that keeps expenses to a minimum and fairly assigns the costs of business-related activities to the college. While the below provides information on what is reimbursable under college policy, all reimbursements are subject to approval by a cost center manager as well as the availability of funds in the cost center budget.

Please go to Workday to set up or change direct deposit banking information.

1. Travel, lodging and meals -- while traveling, please adhere to the following guidelines:

A. Meal Per Diem for Domestic Travel

- While the college recommends a \$50 a day meal per diem (\$10 for breakfast, \$15 for lunch and \$25 for dinner), per diem up to the approved CONUS amount for the travel location is allowed so long as that amount is within departmental budget. Refer to GSA.gov for allowable CONUS meal per diem rates. Include a printout of the GSA.gov rates with your reimbursement request.
- Per diem is reimbursable at 75% on the first and last day of travel
- Per diem will only be given to college employees and students for those meals that are incurred while on the road conducting CCA business for hours the travelers are away from campus
- For those who have a corporate card, meals may be placed on the corporate card but must be within the per diem limit for the city of travel.
- If you are attending a conference or other function where meals are provided, you will not receive per diem for those meals
- For local travel (100 mile radius) between the hours of 8-4.30, per diem will not be provided
- If these hours are extended, per diem may be given out to the eligible traveler
- Receipts are not required to receive the meal per diem reimbursement
- External relations and meals with a specified business purpose while traveling are excluded from the standard per diem allowance (please submit receipts accordingly)

- Meals while traveling internationally are excluded from the standard per diem allowance (please submit receipts accordingly)

B. Travel Expenses that are Not Reimbursable

- Any travel deemed to be of a personal nature
- Airline change fees, unless there is a documented business reason for the change, where reasonable planning efforts would not have led to a different result.
- Airline seat upgrade and travel insurance fees
- Gas tank fill-ups from rental car agency
- Valet parking at hotels where self-park is available
- Alcohol, unless it is part of external relations
- Hotel stays for travel within a 100 mile radius, unless traveling for two or more consecutive days
- Spouse/guest travel without prior written approval by the SVP for Finance and Administration
- Taking out friends while on the road conducting college business (only meals with a specified business purpose will be reimbursed)
- Funds loaded onto prepaid Fastrak, Clipper Cards or Bart/Muni cards
- Rental cars, including ZipCars, for local use (100 mile radius) without prior approval from the Business and Finance Office (should a ZipCar or rental car be needed for local business use, please contact Purchasing)
- Parking or traffic violation fines

C. Reimbursable Travel Expenses

- Airfare for economy class ticket*
 - This includes seat selection and a checked bag (Enrollment Services is excluded from bag limit)
 - Itinerary changes permitted , but tickets are not fully refundable.
- Hotels and accommodations at the college's suggested spending guidelines:**
 - Refer to [GSA.gov](https://www.gsa.gov) for allowable CONUS daily hotel rates. Include a printout of the GSA.gov rates with your reimbursement request.
 - For **inbound visitors only**, please contact purchasing for hotel arrangements
- Professional development conferences, meetings, etc. will only be permitted where budgeted
- Reasonable expenses incurred to extend appreciation to friends or relatives who are providing a complimentary place to stay for employees on college business
- Airport parking at the long-term parking rate
- Rental cars while on business for the college except as noted above. The college

code/CDP: # 1866801 for out of area rentals. Bay area rentals should be done through Purchasing.

- Local Taxi fares to and from airports or when deemed necessary for after hours safety.
- Tolls and mileage reimbursement for use of a personal car based on the Internal Revenue Service (IRS) current reimbursement rate (see [GSA rate table](#)). Mileage, based on 24 miles round trip, and tolls will be reimbursed for campus-to-campus travel as approved by the VP overseeing the unit, but not for travel between a personal location and either campus. Google map must be attached to the expense report for travel other than between campuses.

*The above does not apply to international visiting artists/lecturers accepting expense reimbursement in lieu of an honoraria.

**Hotel rates do not apply for conference hotels.

2. Entertainment -- while entertaining please adhere to the following guidelines:

A. Entertainment Expenses that are Not Reimbursable

- Entertainment that is lavish or extravagant under the circumstances (including inviting more guests than are necessary to entertain a visitor; a general guideline is a maximum of 2-3 CCA employees per visitor)
- Excessive alcohol during a dinner/function (2 drinks per person is considered reasonable. note: a bottle of wine contains five glasses)
- Expenses that represent additional taxable income to the recipient under IRS regulations (ie, gift cards, cash prizes, other cash equivalents)
- Monetary contributions to a political campaign or candidate
- Spending more than the defined threshold per person (as described below) at a function or meeting
- Entertainment of spouses, domestic partners, other partners, friends or family members of the official host or guest unless approval is granted in advance from the Assistant Director of Finance.
- Tickets to events such as sporting or theatrical events, etc. without a compelling documented business rationale. In the rare case where there is a clear business rationale, reimbursement will only be made for the benefits amount of the ticket.
- Local catering or food delivery charges for an event or meeting (note: any allowable catering charges must be billed directly to the college by the vendor)
- Expenses paid to individuals or suppliers considered to be independent contractors by the IRS
- Car rental, taxi or public transit for the express purpose of picking up supplies or food for an event or meeting
- Valet parking at an event unless no other (safe) options are available
- Transactions with vendors with whom the college has an existing purchasing

relationship

- Items that can be procured through standard purchasing procedures (check request, purchase order, etc.)
- Purchases of alcohol that violate the college's alcohol policy (see student handbook)
- Illegal items of any kind

B. Reimbursable Entertainment Expenses

- Nominal entertainment expenses to recognize employee birthdays, weddings, anniversaries, retirement or farewell gatherings.
- Visiting artists, lecturers and donor dinners at a restaurant (within the threshold per person as described below)
- Perishable food and non-alcoholic beverages purchased in a food retailer or restaurant, such as Safeway or Noah's Bagels for an amount not to exceed \$200. For purchases that exceed \$200 please use established vendors, such as Costco, Smart and Final, or Amazon Fresh. All meal rates and alcohol policies apply. See below.
- Alcohol only as a quantity purchased at a food or beverage retailer for an amount not to exceed \$750 without prior approval from the business office. Supplies of alcohol may be accumulated in connection with official business meetings, entertainment events, and other activities in order to simplify the planning of individual events and to take advantage of favorable pricing on quantity purchases.
- Purchase of tickets/admission for academic field trips, not to exceed \$200 without prior approval from Assistant Director of the Business Office.
- Very occasional meetings or working lunches with college personnel (if the Business Office sees excessive use, they will notify the SVP for Finance and Administration)
- Parking at events at customary self-park rates.
- Gifts and cultivation purchases of nominal value require the business purpose in the description. Gifts under \$75 are considered by CCA to be nominal in value, including gift baskets, flowers, etc.

C. Suggested Meal Rates for Entertainment:

- Below are the college's per person expenditure amounts, inclusive of tax and tip, for meals and light refreshments furnished by CCA. Amounts deemed reasonable that are greater than this and within budget will be reimbursed with the approval of the Divisional Director or VP overseeing the unit.*

Breakfast \$26.00

Lunch \$38.00

Dinner \$64.00

Light Refreshment \$17.00

*The above does not apply when the entertainment is considered cultivation of external relations for the college.

3. Miscellaneous Expenses -- the following outlines the policy for reimbursements that are not travel or entertainment in nature. The procurement policies should be referred to prior to making out of pocket purchases for reimbursement. [Procurement Policy](#):

A. Prohibited Expenses:

- Personal expenses of any kind
- Expenses paid to individuals or suppliers considered to be independent contractors by the IRS
- Capital equipment of any kind**
- Transactions with vendors with whom the college has an existing purchasing relationship**
- Items that can be procured through standard purchasing procedures (check request, purchase order, etc.)**
- Purchases of alcohol that violate the college's alcohol policy (see student handbook)
- Illegal items of any kind

**The above does not apply to purchases made from faculty development/enrichment grants awarded by the college

B. Allowable Expenses:

- Items that cannot be acquired through regular purchasing procedures and/or billed on an open account (e.g., subscriptions, dues and memberships, conference registration, advertisements)
- Emergency supplies for facility and ed tech repairs. These must be purchased at a local vendor with no shipping costs included. The expense item “**Out of Policy**” should be selected for these reimbursements and an approval email for the spend from the director of financial services must be attached to the expense report. Please indicate the correct spend category to be charged in the ‘Business Reason’ box on the expense line.
- Unplanned necessary installation expenses occurring outside of normal business hours. These purchases must be made at a local vendor with no shipping costs included. The expense item “**Out of Policy**” should be selected for these reimbursements and an approval email for the spend from the director of financial services must be attached to the expense report. Please indicate the correct spend category to be charged in the ‘Business Reason’ box on the expense line.
- National Portfolio Day attendance fees (to be used by SRO staff only).

4. Student Reimbursements:

A. Prohibited Expenses:

- Under no circumstance is a student to purchase general class materials or food and supplies for an event. Faculty or program liaisons (managers, coordinators) are responsible for such purchases. **Should a program violate this policy, CCA will not reimburse a student and a faculty/staff member will need to pay out of pocket.**

B. Allowable Expenses:

- In limited instances, students will be reimbursed for significant material costs to purchase unique and specialized materials for a class. These costs are included in a program's budget. Typically these are limited to students in architecture and design, as well as to those in sponsored studios and in student leadership positions.
- Travel expenses incurred in conjunction with an awarded travel grant or while a student is conducting official business on behalf of the college. In such circumstances all travel reimbursement policies apply.
- Entry fees for competitions

5. Expense Report Procedures -- the following outlines the Workday process for submitting and receiving timely reimbursements:

- Expense Reports must be submitted with all required receipts, coding and available budget within 30 days of the date the expense is paid or incurred. Due to IRS regulations expense reports with items that are older than 60 days from the date when the expense is paid or incurred will not be reimbursed. Per IRS regulations, if CCA credit cards aren't settled within 60 days of the Statement date charges will be considered taxable income to the credit card holder and reported on a W-2.
- Expense Items that are coded to "**Outside of Policy**" require approval from the Director of the Business Office prior to the expense being made, **by either out of pocket or CCA credit card**. A copy of the approval must be attached on the expense report line and an appropriate spend category must be provided in the "Business Reason" field.
- Expense reimbursements are processed as they are received by the Business and Finance Office
- **If a Cost Center Manager routinely approves reimbursements that violate CCA policies, that Cost Center Manager will lose his or her approval authority**
- A [missing receipt affidavit](#) must be completed for expenses greater than \$25, when original receipts are unavailable. The form must be signed by both the submitter and the approver, with a thorough explanation of the expense and the reason for the missing receipt. In the event of a missing airline receipt (last page of ticket stub), the affidavit must be accompanied by some form of documentation. The agency issuing the original ticket must be contacted and a copy of the receipt requested. All agencies are required by the Airline Reporting Commission to keep copies of every ticket they issue. If the traveler is unable to obtain a copy of the airline receipt, a copy of the itinerary and one of the following must be included with the missing receipt affidavit:

- a. Credit card charge slip

b. Record of charge and billing statement

c. Canceled check or other record of payment

- Required receipts include the proof of payment and a receipt with the detail of charges. For hotel expenses, include the itinerary with list of transactions charged by the hotel. For airline expenses, include the reservation with the travel details. For conference related per diem meal expenses, provide the conference schedule.