

## Expense Reimbursement Policy Updated March 2024

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.

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.

***If an employee has a CCA credit card, they are required to use that for business purchases, if you do not have a CCA credit card, please go to Workday to set up or change direct deposit banking information.***

### A. Meals for Domestic Travel

- Meal expenses must be submitted based on actuals.
- If actuals cannot be submitted, then a per diem can be substituted, as a last resort. Up to the approved amount for the travel location is allowed so long as that amount is within departmental budget. Refer to [GSA.gov](https://www.gsa.gov) for allowable meal per diem rates. Receipts are not required to receive the meal per diem reimbursement.
- 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.
- If you are attending a conference or other function where meals are provided, it is expected that you will partake in that meal; you will not receive reimbursement for off-site meals.

## **B. Travel Expenses that are Not Reimbursable**

- Any travel expenses deemed to be of a personal nature.
- Airline seat upgrade.
- 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.
- Fuel charges stemming from failure to fill up rental car before returning.
- 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 of CCA campus, unless traveling for two or more consecutive days.
- Spouse/guest travel expenses.
- Meals without a specified business purpose.
- Funds loaded onto prepaid travel cards (e.g. Fastrak, Clipper Cards or Bart/Muni cards.)
- Parking or traffic violation fines.

## **C. Reimbursable Travel Expenses**

- Airfare for economy class ticket including seat choice in regular economy and one checked bag (unless there is a business purpose for more checked bags.)
- Hotels and accommodations at the college's suggested spending guidelines:\*\*
  - Refer to [GSA.gov](https://www.gsa.gov) for allowable daily hotel rates.
  - 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
- Transportation from home to the airport and back

**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
- Excessive alcohol during a dinner/function
- 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 the Business Office
- Tickets to events such as sporting or theatrical events, etc. without a compelling documented business rationale.
- Local catering or food delivery charges for an event or meeting in excess of \$200
- Transactions with vendors with whom the college has an existing purchasing relationship
- Items that can be procured through standard purchasing procedures (Request for Payment, Purchase Order, etc.)
- Purchases of alcohol that violate the college's alcohol policy
- Illegal items of any kind

## **B. Reimbursable Entertainment Expenses**

- Nominal expenses to recognize employee milestones
- 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 for an amount not to exceed \$200. For purchases that exceed \$200 please use established vendors, such as Costco, Smart and Final, or Bon Appetit. 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. Alcohol purchases will be reimbursed up to \$200.00 if you have a need that exceeds that amount, please engage Purchasing and submit a requisition.
- Purchase of tickets/admission for academic field trips, not to exceed \$200 without prior approval from Business Office.
  
- Occasional meetings or working lunches with college personnel if there is a business purpose.
- Parking at events at customary self-park rates.
- Gifts of nominal value to non-employees 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 furnished by CCA. Amounts in excess of these guidelines requester needs to demonstrate strong business purpose and be approved by the Business Office.

Breakfast \$26.00

Lunch \$38.00

Dinner \$64.00

Incidentals \$17.00

**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.

**A. Prohibited Expenses:**

- Personal expenses of any kind with exception of incidentals while traveling as listed above
- Expenses paid without prior approval of the Business Office to individuals or suppliers considered to be independent contractors by the IRS
- Capital equipment of any kind without prior Business Office approval
- 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
- Illegal items of any kind

**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)
- Time-sensitive supplies for facility and ed tech repairs. These must be purchased at a local vendor with no shipping costs included.
- 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 Admissions staff only).

## 9.1 Prohibited Expenses

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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. **Neither a student nor a faculty/staff member will need to pay out of pocket.**

### 10. 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

### 11. Expense Report Process -- 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.

**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.