

AP 131.00 REQUEST FOR TRAVEL AND REIMBURSEMENT PROCEDURES

Associated Board Policy: 131.00 – Reimbursement for Travel

Procedure Owner: Vice President of Finance and Administration

Related Procedures: AP153.00 - College Vehicles

Board Policy Link: <https://www.cowley.edu/policy/policy131.html>

I. Scope

This procedure addresses approval of travel for college business and sanctioned college activities, education and training, reimbursement of travel expenses, cash advances, and applies to all college departments, faculty, staff and students.

II. Procedure Purpose

The purpose of this procedure is to establish guidelines for travel and reimbursement while complying with Federal regulations. These procedures apply to all travel regardless of the source of funds or activity.

III. Definitions

Activity Sponsor – For the purposes of this procedure, college employees or other adults who are designated to travel with and supervise student groups.

Blanket Travel Request – An authorization by semester or other extended periods for travel between sites for administrators and others deemed appropriate by the President.

Business Meal – A meal expense that is incurred during an authorized business meeting at a restaurant or other dining venue, where a specific college-related agenda is discussed.

Cash Advance, Mileage & Expense Report – A form required for tracking expenses of mileage and other related travel for reimbursement or settlement of a cash advance.

College Owned Vehicle – A vehicle in which the capital investment is made by the college, and the vehicle is owned by the college. Cost for use by an internal department of the college is calculated as a mileage rate not only for actual operating costs, but for the cost of the capital investment.

Employee/Student Travel Request Form – Approval for travel that requires the employee(s) or student(s) to be off campus for more than one day, pay a registration fee, or incur costs in excess of two hundred dollars (\$200.00). A conference agenda must be attached. The Employee/Student Travel Request Form is not required for regularly scheduled athletic events, however, the student travel authorization is required for all student travel.

Detailed Receipt – Receipt must be original, dated with day/month/year, have the name of the vendor, printed by the vendor on cash register, credit card tape or letterhead, and include itemized detail of what the payment was for. Receipts failing to meet any of these requirements will not be considered when closing cash advances or making payment for reimbursement.

Employee Travel – Approval for one or more employees or students to travel on a single occasion. A travel request is required for all travel, regardless of the necessity of a college owned vehicle, rental vehicle, or personal vehicle.

Mileage Reimbursement – Allowance for use of personal vehicle that an employee may be authorized to receive when traveling on college business. The rate of payment is set by the Chief Business Officer and will not exceed the IRS standard mileage rate. This rate is intended to cover the costs of operating a personal vehicle for business purposes. Costs covered include but are not limited to standard maintenance, repairs, taxes, fuel, insurance, and registration fees. Mileage reimbursement is an estimate and may be more or less than actual expenses. For travel between college sites, standard round trip mileage applies (see Section C1).

Per Diem Rate – A subsistence allowance for meals and tips that an employee may be authorized to receive when traveling on college business or incurring expenses for a *Business Meal*. The maximum rate of payment per day or per meal, including tips, will not exceed the rate set by zip code according to GSA guidelines. The IRS considers meal allowances for same day travel to be taxable to the employee.

Personal Vehicle – A vehicle in which the capital investment is made by an entity other than the college. The college has no obligation to subsidize capital investment expenses, and no part of the vehicle is owned by the college. Reimbursement is calculated as a mileage rate intended to cover actual operating costs and estimated wear and tear.

Place of Work -

- a. *Principal Place of Work* – The college campus or other physical location that is designated by the college as the place where a college employee regularly performs their primary office, instruction, administrative, or management activities.
- b. *Designated Place of Work* – The college campus or other physical location that is designated by the supervisor as the place where a college employee will perform office, instruction, administrative, or management activities on a given day.

Rental Vehicle – A vehicle obtained from an outside agency and paid for by the college for use by an employee on college business. The college has no obligation to subsidize capital investment expenses, and no part of the vehicle is owned by the college.

Student Travel Authorization – A one time approval for a group of students and activity sponsor(s) to travel for a field trip, athletic contest, or other sanctioned college event.

Travel Emergency – An unanticipated, extraordinary circumstance while on travel that demands immediate action and may cause an unforeseen departure from itinerary or unforeseen travel expense.

Travel Request – A one time authorization for an employee to operate a college owned vehicle, rental vehicle, or personal vehicle while on college travel.

IV. Procedures

A. Requests for Travel

1. A Travel Request must be approved in advance of each contemplated trip. Employees are responsible for ensuring that travel is official, directly work-related, essential to the conduct of college business, and is performed in the most economical manner. A blanket travel request

may be approved for administrators or others deemed appropriate by the President whose duties necessitate frequent or routine travel between sites.

2. A Student Travel Authorization is required for any student travel, and an activity sponsor must accompany the students. The authorization request must be completed at least one week in advance and presented to the Vice President of Academic Affairs for approval. If approved, the academic affairs office shall provide a notice to the faculty that students will be on a college approved excused absence.
3. The Employee/Student Travel Request Form is required for any travel requiring the employee(s) or student(s) to be off campus for more than one day, pay a registration fee, or incur costs in excess of two hundred dollars (\$200.00). A conference agenda must be attached. Conference fees will not be paid for terminating employees. Employees voluntarily terminating within 30 days of attending a conference may be required to repay all conference expenses. The Employee/Student Travel Request Form is not required for regularly scheduled athletic events, however, the student travel authorization is required for all student travel.
4. Attendance of employees at conferences, workshops, or conventions requires the recommendation of the supervisor, appropriate vice president within area, and the written approval of the President.
5. Expenses should not be incurred until after the appropriate authorizations have been approved. A purchase order request shall be completed and approved prior to travel. The receiving copy, along with a completed cash advance, mileage & expense report, shall be submitted with receipts attached within ten (10) business days after return from travel. Unapproved expenses may not be reimbursed.
6. Travel in college owned vehicles must be arranged in advance and approved prior to travel. Such travel is subject to guidelines set forth in FEP001 College Vehicles.
7. The college encourages use of a college owned vehicle when an employee travels on college business. However, special circumstances or situations may occur where the use of a rental vehicle or an employee's personal vehicle is necessary or preferred. It shall be the responsibility of the Chief Business Officer to determine when travel by rental vehicle or personal vehicle is in the best interest of the college.
8. Group travel is required when two or more travelers travel to the same location for the same purpose unless their respective vice president or the president authorizes individual travel. When group travel is required, unapproved individual travel will not be reimbursed.
9. Airline travel shall be the actual cost of fares below first class level. Appropriate additional charges include either one checked bag or one carry-on bag. Charter flights will be scheduled only with the prior approval of the President.
10. Prospective group airline travelers should consider the adverse impact that a disabling or fatal travel accident could have on the continuity of college operations and, when appropriate, travel in two or more subgroups.
11. Changes to airline travel will not be made after booking except in the event of family or medical emergency and are the responsibility of the person traveling. If a ticket holder does not perform scheduled air travel subsequent to ticket purchase, the ticket shall be remanded to the traveler for their own use, and the cost of the airline ticket will be reported as income to payroll.

12. For travel that originates locally, i.e. at a principal place of work, travel by rental vehicle is authorized if a college owned vehicle is not available or cannot reasonably meet transportation needs. For travel that originates at a remote location, i.e. destination airport, for example, travel by rental vehicle is authorized if travel by taxi or public conveyance cannot effectively and efficiently meet transportation needs.
13. Arrangements for a rental vehicle should be made in coordination with the facilities/transportation clerk. The college fleet insurance covers vehicles rented or leased for college activities. Liability and physical damage coverage should be declined when renting a vehicle. Additional charges for GPS, automatic toll pay, etc. must be approved prior to travel.
14. If a rented vehicle is involved in an accident, the employee must notify the office of the Chief Business Officer within 24 hours in addition to notifying the car rental agency. Upon return to the college, the driver will make a written report to the Chief Business Officer with details of the accident and action taken. The driver is responsible for completing all required reports. Accidents in college owned vehicles should follow procedures set forth in FE001 College Vehicles. Accidents in personal vehicles are the responsibility of the driver and/or owner, and the personal insurance policy is the primary insurer. It is the responsibility of the driver and/or owner to maintain personal insurance coverage that authorizes use of a private vehicle for business purposes.
15. In the event that more than one person travels in the same personal vehicle, reimbursement shall be claimed only by the owner of the vehicle.

B. Cash Advances for Travel

1. Cash advances may be authorized for student travel and activities as well as approved travel expenses for employees who would suffer financial hardship if they had to await post travel reimbursement. Cash advances will not be authorized for Carl Perkins funded travel.
2. Cash advance amounts shall not exceed 80% of the total out of pocket expenses estimated for the trip. Meal expenses will be based on zip code and will not exceed the amount indicated on the GSA website located at <http://www.gsa.gov/portal/content/104877>.
3. Cash advances must be requested and approved two weeks prior to travel.
4. Cash advances will be picked up from Accounts Payable. Checks will be made payable to the appropriate department, activity sponsor, or employee. A cash advance, mileage & expense report will be included with the check. In the case of student travel, the activity sponsor will be responsible to dispense the cash to students.
5. The activity sponsor or employee must complete the cash advance, mileage & expense report, maintain and attach all detailed receipts and return any unused funds to Accounts Payable within ten (10) business days of return from travel. Receipts must be directly related to the purchase order associated with the travel. They must be for the same time period and used for the purpose as stated. Receipts failing to meet any of these requirements will not be considered when settling cash advances. An additional purchase order will be required for any expenses exceeding the cash advance amount.
6. Cash advances not settled within ten (10) business days are subject to payroll deduction. In addition, an employee who has not settled their account may not travel again until the account has been settled.

C. Reimbursement for Travel

All employees and students will be reimbursed for expenses incurred in the conduct of college business or student activities that have been approved prior to incurring such expenses. Employees shall reconcile travel-related expenses and submit the receiving copy of the purchase order, along with a cash advance, mileage & expense report, within ten (10) business days of their return from travel. Reimbursement may include transportation, lodging, meals, registration fees, and other expenses reasonable to accomplish the official purpose of the travel. Reimbursement of expenses and/or use of college vehicles are not permitted for personal activities. Original, detailed receipts must be provided.

According to IRS guidelines, meals to employees are taxable income unless the meals are incurred while the employee is traveling away from home on college business and the period is sufficiently long to require an overnight stay, or meals are associated with the conduct of college business, there is a clear business reason for incurring the expense, and the employee hosts a guest other than another college employee. Reimbursements deemed non-taxable will be paid with the weeks' accounts payable. Reimbursements deemed taxable will be included in the current month paycheck if received prior to the 20th of the month, and the next month paycheck if received after the 20th of the month.

1. Personal vehicle travel shall be reimbursed at a rate not to exceed the IRS standard mileage rates in effect at the time of travel. This rate is intended to cover the costs of operating a personal vehicle for business purposes. Costs covered include but are not limited to standard maintenance, repairs, taxes, fuel, insurance, and registration fees. Mileage reimbursement is an estimate and may be more or less than actual expenses. Parking and tolls should be itemized separately and detailed receipts should be included. For two or more persons traveling together in the same vehicle, only the owner will be reimbursed mileage. For travel between college sites, standard round trip mileage applies (see below). Divide in half for one way mileage.

	Ark City	Wichita	Mulvane	Winfield	Wellington
Ark City	0	109	80	30	68
Wichita	109	0	35	86	64
Mulvane	80	35	0	56	42
Winfield	30	86	56	0	44
Wellington	68	64	42	44	0

2. Rental vehicle reimbursement requires an original detailed receipt that includes the daily rental fee. Parking, fuel, and tolls should be itemized separately and detailed receipts should be included.
3. All travel expenses are reimbursed on the basis of the actual cost incurred by the traveler using normally traveled routes. For air travel, a passenger receipt including detailed charges is required for reimbursement. Original detailed receipts must be submitted for all other transportation reimbursement.
4. The college will reimburse an employee for allowable meals and tips incurred during college related travel or for business meals. Reimbursement will be based on actual expenses and will not exceed the rate indicated on the GSA website located at <http://www.gsa.gov/portal/content/104877>. All meal expenses will require detailed receipts as described in the definitions above. Receipts failing to meet requirements will not be considered when making payment for reimbursement. Gratuities/tips are included in the per diem rate, and any expenses exceeding the per diem rate will not be reimbursed. Any meals furnished by the conference, hotel, workshop, or other entity are not reimbursable. Separate amounts for breakfast, lunch and dinner are listed in the chart on the GSA website should you need to

deduct any of those meals. For example, if your hotel provides breakfast and the conference provides lunch or dinner, you will need to deduct those meals from your per diem rate for those dates. Meal reimbursements for same day travel are taxable according to IRS guidelines. The college will generally reimburse employees for three meals a day. Additional meals or in between meal snacks and drinks are not reimbursable. On the days of travel to or from the destination, the employee departure and return time will determine whether a meal was incurred during the period of travel. On day of departure, to receive reimbursement for breakfast, departure must occur prior to 7am; for lunch, departure must occur prior to 11am; and for dinner, departure must occur prior to 4pm. On the day of return, to be reimbursed for breakfast, return to home or work location must occur after 6am; for lunch, return must occur after 11am; and for dinner, return must occur after 5pm. The cash advance, mileage and expense report is required for reimbursement.

5. Lodging expense will be based on actual expenses and will not exceed the rate indicated on the GSA website located at <http://www.gsa.gov/portal/content/104877>. The exception is if the conference is located in a specific venue. The college will reimburse for necessary internet connection.
6. Failure to comply with FIN002 may result in non-reimbursement of expenses. Any exceptions shall require prior approval of the Chief Business Officer and/or President.

D. Business Meals

Employees will occasionally incur business meal expenses during travel or other legitimate business settings for which they may be reimbursed, and at times incur expenses for others. The President, vice presidents, and associate vice presidents may incur business related meal expenses as they deem reasonable and prudent, without prior approval. Other employees shall incur such expenses only with the prior authorization of a vice president or the president. Business meals should not exceed the per diem entitlement per person as indicated on the GSA website located at <http://www.gsa.gov/portal/content/104877> without prior approval of a vice president or the President. A purchase order request shall be completed and approved for reimbursement. The receiving copy, along with a completed cash advance, mileage & expense report, shall be submitted with receipts attached within ten (10) business days of expense incurred.

E. Non-Reimbursable Expense

Non-Reimbursable expenses include but are not limited to:

1. Personal entertainment expenses (including but not limited to personal phone calls, movies, magazines, newspapers, games, health club fees, golf outings, and any other optional activities).
2. Expenses incurred as the results of a deviation from the most direct and usually traveled route, whatever the mode of transportation, or costs incurred for failure to cancel transportation or lodging reservations.
3. Additional expenses incurred because a college employee is accompanied by a spouse, family member, or other non-official companion.
4. Alcohol.
5. Rental vehicle insurance options.

6. Room service or laundry and dry cleaning services while traveling.
7. Mileage between home and principal or designated place of work.
8. Valet parking, unless the hotel or venue prohibits guests from parking their own vehicles.
9. Reimbursement for airline tickets “purchased” with frequent flyer miles.
10. Additional lodging or travel expenses incurred for purposes of accumulating award points.
11. Charges for more than one checked or carry-on bag, overweight baggage, trip flex insurance, priority boarding, seat selection, airline Wi-Fi, airline movies, in flight drinks or snack.
12. Repairs to personal vehicles used for college travel.
13. Travel accident insurance premiums.
14. Expenses for early arrivals, missed flights, stop-overs, fines for traffic or parking tickets, side trips, late departure or other non-college related expenses.
15. Expenses paid by professional organizations, public agencies, or other sources.
16. Other non-business related activities.

V. Effective Date(s)

This procedure first became effective 07/22/2014. This procedure was reviewed 11/10/2014, revised 08/17/2016, revised 11/03/2017, revised August 1, 2019, and revised April 27, 2021.

VI. Signature and Title

This procedure is implemented by: Holly Harper

Title: Vice President of Finance and Administration