

## Travel Policy

### I. Policy Section

11.0 Business Functions

### II. Policy Subsection

11.4 Employee Travel

### III. Policy Statement

Traveling to conduct College business and perform other College-related activities is essential to normal operations. In the case of travel covered by agreements and bargaining units, the travel shall be in accord with the conditions of said agreement.

### IV. Reason for Policy

This policy is intended to provide guidance to employees, assure compliance with college policies and IRS guidelines and promote the prudent and accurate expenditure of College resources.

### V. Entities Affected by this Policy

All employees  
Students  
BOT

### VI. Who Should Read This Policy

Executive Budget Control Officers (EBCO)  
Budget Control Officers (BCO)  
Employees who make arrangements for traveling off campus  
Employees who will be seeking reimbursement for travel expenditures

### VII. Related Documents

Allowable Mileage Form  
All Bargaining Unit Agreements  
11.1 Reimbursement Policy  
11.15 Purchasing Policy  
Procurement Card Agreement  
Travel Card Agreement  
IIPD & SSPD Grand & Reimbursement Forms

VIII. Contacts

Policy Owner: Executive Director of Financial Services  
Administrative Assistant to the VP for Finance & Administration  
EBCOs  
BCOs

IX. Definitions

**Reasonable and Customary Expenditures** – costs incurred, normally based on local rates, pertaining to lodging, travel, meals and other major expenses where travel occurs.

**Federal Per Diem Rates**: Per diem is a daily allowance for travel expenses which includes two components: for lodging, and for meals and incidentals. Reimbursements to employees in excess of the allowable U. S. per diem rates are taxable to employees as income.

X. Procedures

1. Estimate total costs associated with travel plans, e.g., transportation, hotel, meals, fees.
2. Prior to making travel reservations secure the approval of the BCO and/or EBCO by completing an electronic Leave of Absence form. A leave of absence form must be completed and approved prior to leaving campus. Leave forms are required when an employee will be off campus for a half day or more and/or is traveling more than 25 miles from campus. This form can be found at <http://cms.gccc.edu/human-resources/forms>
  - a. All non-faculty travel must be approved by the appropriate BCO
  - b. All faculty travel must be approved by the appropriate Dean
  - c. Faculty travel at administrative request must be approved by the appropriate Dean and the appropriate BCO
3. Following approval, finalize plans for registration, transportation and lodging. Airfare may be purchased by contacting the Administrative Assistant to the VP for Finance & Administration. He/she will procure 2<sup>nd</sup> class airfare with a BOT approved travel agent. You may purchase 2nd class airfare on your own and submit for reimbursement following procedures in the Employee Reimbursement Policy.
4. Optional: request cash advance if necessary. Prior written approval by the appropriate BCO, or in the BCO's absence, the BCO's supervisor, or in the supervisor's absence, the appropriate Vice President. Cash advances to BCO's require written approval by the officer's supervisor. Advances shall not exceed the anticipated expenditure based on the authorized daily allowance, excluding prepayments. A detailed expense report must be prepared and submitted within ten (10) working days following the conclusion of the activity for which the advance was granted. Unused funds must be returned concurrent with submission of the expense report.
5. Retain all receipts needed for reimbursement. Employees are required to submit claims for reimbursement within 60 days from the end of the month in which

claimed expenses were incurred. This requirement is in accordance with IRS Publication 15 (Circular E) – Accountable Plans. Failure to submit claims within 60 days will result in the reimbursement being treated as taxable income. However, in no case will an employee be reimbursed for expenditures submitted later than six months after the original date of expenditure.

Careful planning and fiscally-conscious decisions can help limit expenditures associated with traveling and are considered essential to efficient operations. The following guidelines must be adhered to when planning and while engaged in travel activities associated with College business.

#### Guidelines:

1. Common reasons for travel are: attend conferences and conventions relevant to the employee's work responsibility, workshops and classes which provide work related training, regulatory information update meetings, representing the College at public functions and day-to-day job responsibilities.
2. For decisions regarding the selection of expenditures associated with traveling, e.g., the training site or conference, mode of transportation, hotel accommodations, restaurants, consideration must be given to having a balance between convenience for the employee and lowering costs for the College.
3. Teams or groups of employees who are assigned major College responsibilities must exercise caution and care regarding frequency and total costs associated with traveling as a team; decisions for teams to travel together must be made considering the benefit of team interaction versus sending a representative.
4. Alternatives to traveling off campus should be considered if the same quality training and/or learning can be achieved at a lower cost.
5. When appropriate, after returning from the trip, an employee must find the most effective way to share what they learned with their colleagues.
6. Depending on the nature of the employee's work, the number of trips per year will vary, especially for travel associated with learning skills and competencies. Travel for growth and development should be reasonable.

#### Expenditure Limits:

1. GRCC will reimburse actual expenditures for meals by an employee not to exceed the Federal Per Diem Rates for high cost areas as established by the Internal Revenue Service, except where meals are part of a conference or workshop and are included in the registration fee.
2. Mileage for business related travel by automobile may be made at a level up to, but not exceeding, the most current IRS publicized rate for mileage reimbursement. In addition, reimbursement will be allowed for reasonable and/or actual costs incurred by tolls and parking. Reimbursement of mileage and related expenses may not exceed second class or coach airfare for the same trip.
3. Actual costs for lodging will be reimbursed at no more than the single room rate or the approved conference negotiated rate. In no instance shall the

reimbursement exceed the employee's actual costs, such as could be the case if two employees shared a room. If an employee shares a room with a person other than another employee, the employee will be reimbursed for the room at the single room rate. Personal items such as in-room movies, laundry service or gym use are not reimbursable.

4. Gratuities shall not exceed 20% for meals. Reasonable tips for bellhops, cab service, etc. will be allowed.
5. Reimbursement for the cost of conference, convention, travel or other official function expenses for a spouse/guest is not allowed unless the official function requires the attendance of the spouse/guest and then only with the prior written approval of the President or Vice President.
6. Employees are allowed reimbursement for one personal call per day while on extended College business. It is the College's intent to limit the reimbursement requests for business phone calls placed on personal cellular/car phones.
7. Actual costs for purchase of supplies, rental of audio-visual materials, or other similar items will be reimbursed upon presentation of proper approvals and documentation.
8. Expenses that are not business related or are deemed inappropriate by the Vice President for Finance & Administration or designee will be disallowed.

XI. Forms

Electronic Application for Leave of Absence  
Employee Reimbursement Request Form  
Employee Mileage Reimbursement Request Form  
Adjunct Faculty Mileage Reimbursement Request Form

XII. Effective Date

August 8, 2012

XIII. Policy History

Adopted February 20, 1995  
Revised August 4, 2003  
Revised December 1, 2008  
Revised August, 2012 – Created Employee Reimbursement Policy

XIV. Next Review/Revision Date

August, 2016