

**POLICY
STATEMENT**

DATE ADOPTED October 16, 1991

DATE(S) REVIEWED 12/2005; 02/2011; 09/2016

DATE(S) AMENDED Feb 2006 & Mar 2011; 11/2016

- A. The Board of Trustees encourages the participation of faculty and staff members in professional conferences and meetings. Therefore, reasonable and necessary expenses will be reimbursed.
- B. Travel and educational meetings must be approved, prior to the trip, by the appropriate department head, coordinator, supervisor, dean, or vice president in accordance with procedures established within the department or division. Approval of the travel certifies that the trip is proper, necessary, and within the scope of the budget to be charged.
 - 1. Approval of Expenses – A roll call vote of the Board is required for approval of the expenses of an officer or employee that exceeds the maximum allowable reimbursement.
 - a. All expenses for any member of the Board, regardless of amount, must be approved by roll call vote.
 - b. No travel, meal, or lodging expenses can be approved or paid unless regulations have been adopted by the board.
- C. A travel voucher is submitted through appropriate channels within 60 days after the trip. It is mandatory that a receipt or other proof of payment is provided for all reimbursable expenditures claimed.
- D. The maximum reimbursable rates for travel are set forth as follows:

Maximum Reimbursable Rates for Transportation	
Air Travel	Lowest reasonable rate (coach)
Auto	IRS standard mileage rate at time of reimbursement
Rental Car	Lowest reasonable rate (midsize or smaller)
Rail or Bus	Lowest reasonable rate and cost shall not exceed airfare
Taxi, Shuttle, Rideshare, or Public Transportation	Actual reasonable rate
Maximum Reimbursable Rates for Meals	
Breakfast	General Services Administration (GSA) city per diem daily rate.
Lunch	
Dinner	
Maximum Reimbursable Rates for Lodging	
Conference rate or mid-fare room accommodations	

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- E. If any meals are provided to the employee at no cost, the employee should not request any reimbursement for those meals.
- F. An employee may use his or her personal credit card or the College P-Card, if one is assigned, to either make purchases or to pay for expenses while traveling on official College business. If the employee uses a personal credit card he or she may request to be reimbursed by the College. All credit card receipts, regardless of the card used, **must include an itemized detail of the charges** incurred and **not** just the total amount charged to the card. In addition, a credit card statement is not sufficient documentation. For example, if the charge is at a restaurant, the receipt must show itemized food and beverage charges, not just the total that was charged to the credit card.

Any requests for reimbursement that do not include the itemized detail of the charges incurred will be returned to the employee with a request that detailed receipts be provided or the amount will not be reimbursed.

- G. The cost, including sales tax and tips, of alcoholic beverages, fines and traffic tickets, insurance on luggage, or costs of spouse or others who accompany the traveler shall not be reimbursed. The college district is not liable for lost, stolen, or damaged items. As such, these items should be deducted from, or not included in, reimbursement requests.
- H. IRS rules allow reimbursement for meals that are incurred during business overnight travel. IRS Publication 463 Table 1-1 states, "If you have expenses for lodging and meals then you can deduct the cost of your lodging and meals if your business trip is overnight or long enough that you need to stop for sleep or rest to properly perform your duties. Meals include amounts spent for food, beverages, taxes, and related tips." As an example, if you attend a one-day seminar in St. Louis, the IRS would not consider you to be in "overnight travel status". Thus, if you claim reimbursement for meals, the amount would be denied if not eligible under IRS rules.
- I. The IRS also allows reimbursement for a business related meal, provided it is substantiated with documentation of the business purpose and the other attendees at the meal. For example, if you attend a lunch meeting, you can request reimbursement for the meal if the travel expense voucher includes the date, location, attendees and business purpose of the meeting. Please note a lunch with colleagues does not constitute a business purpose.
- J. IRS rules allow mileage reimbursement, but only in excess of normal commuting miles to the regular workplace. Travelers should deduct the normal round-trip commuting mileage from the total mileage traveled when preparing the travel voucher, unless their home is closer to the destination than their regular workplace.

Following are examples of mileage reimbursement calculations to clarify the above:

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- 1) Employee lives in Belleville and works at the Sam Wolf Granite City Campus. He commutes 60 miles round trip daily. He attends an 8 a.m. meeting at the Belleville Campus (5 miles from his home), then goes to Granite City. Total miles for the day is 65 miles. He would be reimbursed for 5 miles.
 - 2) Same facts as #1, only the employee drives from Granite City to Belleville to attend a 10 a.m. meeting and back to Granite City. The employee would be reimbursed the distance from Granite City to Belleville and back.
 - 3) Employee lives in Lebanon, works at the Belleville Campus, and travels to Springfield, leaving directly from home. He would be reimbursed for the distance from Lebanon to Springfield and back to Lebanon.
 - 4) Employee lives in Freeburg, works at the Belleville Campus, and travels to Springfield, leaving directly from home. He would be reimbursed for the distance from the Belleville Campus to Springfield and back to the Belleville Campus.
- K. Any special arrangements for stipends related to travel will be paid as normal payroll and will be subject to all applicable payroll taxes and withholding amounts.
- L. When an employee travels to their regular workplace in order to work overtime, this is considered normal commuting miles, and is not eligible for reimbursement in accordance with IRS rules.
- M. Private auto costs will be reimbursed at the IRS standard mileage rate in effect at the time of the travel. In those cases where external funding is utilized to make the mileage reimbursement, the reimbursement rate shall not exceed the rate approved by the funding source. The district shall not reimburse first class fares when coach or tourist fares are available.
- N. Air travelers may be reimbursed the minimum cost of current trip insurance.
- O. A cash advance may be requested for use on the trip; however the traveler must submit a cash advance request form well in advance of the anticipated travel. **Within 30** days after completion of the travel, the employee must turn in a travel voucher with mandatory receipts showing total expense, amount of advance, and any difference. If trip expenses were less than the cash advance, a personal check to cover the difference must accompany the travel voucher. This check will be credited to the departmental budget. Any amount of unsubstantiated or unused funds will be reported as wages in the next payroll period and will be subject to all applicable withholding taxes. In addition, the employee will be prohibited from receiving any future cash advances.

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- P. All travel reimbursement vouchers and cash advance requests will be reviewed by the Business Office. Upon verification of appropriate approvals and supporting documentation, the requests will be processed for payment.
- Q. All expenditures incurred must be in accordance with applicable IRS rules and regulations. See www.irs.gov for additional regulation details.
- R. No Entertainment: The Act (PA 99-604) prohibits local public agencies from reimbursing expenses for “entertainment.”
1. Entertainment is defined to include, but not limited to, “shows, amusement, theaters, circuses, sporting events or any other place of public or private entertainment or amusement unless ancillary to the purpose of the program or event.”

NOTE: – FOIA is thoroughly addressed in BP2016.