

College Operating Procedures (COP)



Procedure Title: Travel Procedures
Procedure Number: 04-0102
Originating Department: Office of Financial Services

Specific Authority:
Board Policy 6Hx6:4.09
Florida Statute 112.061; 1001.02(9) (g); 1001.64(4) (b)(e); 1001.65(16)
Florida Administrative Code

Procedure Actions: Adopted: 05/94; 05/06

Purpose Statement: This procedure establishes the guidelines for reporting travel expenses related to official college business and the method of reimbursement for travel expenses

Guidelines:

This procedure pertains to all Board of Trustee members, employees, students or any non-employee authorized to travel in the performance of services for the college.

Procedures:

I. DEFINITIONS

For the purposes of this section, the following words shall have the meanings indicated:

A. Budget Administrator-- An individual who is designated by the College in the performance of official duties to authorize College funds to be expended for College business purposes within his or her budgetary organization.

B. Employee --An individual who is filling a regular or temporary Florida SouthWestern State College position and is responsible to a Florida SouthWestern State College department head.

C. Authorized person--

1. A person other than a Florida SouthWestern State College employee as defined herein, including any member of the Florida SouthWestern State College District Board of Trustees, who is authorized by an agency head to incur travel expenses in the performance of official duties.

2. A person who is called upon by the College to contribute time and services as consultant or advisor (volunteer).
 3. A person who is a candidate for an executive or professional position.
- D. Traveler--A Florida SouthWestern State College employee, or authorized person, when performing authorized travel.
- E. Travel expense-- necessary or actual expenses incurred while traveling that are deemed usual, ordinary, and incidental.
- F. Common carrier--Train, bus, commercial airline operating scheduled flights, or rental cars of an established rental car firm.
- G. Travel day--A period of 24 hours consisting of four quarters of 6 hours each.
- H. Travel period--A period of time between the time of departure and time of return.
- I. Class A travel--Continuous travel of 24 hours or more away from official headquarters.
- J. Class B travel--Continuous travel of less than 24 hours which involves overnight absence from official headquarters.
- K. Class C travel--Travel for short or day trips where the traveler is not away from his or her official headquarters overnight.
- L. Foreign travel--Travel outside the United States.

II. TRAVEL AUTHORIZATION and EXPENSE REIMBURSEMENT FORM (BO-002)

The Florida SouthWestern State College Travel Form (form BO-002) is a three-part document that is used to authorize and account for approved travel by Florida SouthWestern State College employees and other authorized persons.

- A. TRAVEL AUTHORIZATION (page 1) - All travel must be authorized and approved by the department head of the College, or his or her designated representative, from whose funds the traveler is paid. The head of the department shall not authorize or approve such a request unless it is accompanied by a signed statement by the traveler's supervisor stating that such travel is on the official business of the state and also stating the purpose of such travel.

The Travel Authorization must be submitted to the Office of Finance and Accounting prior to travel.

The following information is required to be provided in the TRAVEL AUTHORIZATION section of the form:

1. Travel Purpose and Benefit to College - A brief description of the purpose of the travel.
2. Estimated Travel Costs - Provide an estimate of Transportation, Meals & Lodging and Other travel related expenses.
3. Period of Travel - Provide the departure and return dates for this trip.
4. Traveler's Signature - The traveler's signature affirms that the travel is necessary and connected with official business of the college.
5. Supervisor's Signature and Title - The supervisor signs the form signifying approval of the travel and the accuracy of the estimated expenditure.
6. Budget Administrator's Signature and Title - The Budget Administrator signs signifying funds are available for travel.

B. TRAVEL EXPENSE REIMBURSEMENT (page 2) – The Travel Expense Reimbursement form must be completed and submitted upon return of travel. The meeting agenda, travel itinerary, if one was issued, and receipts for charges over \$5.00 must accompany the reimbursement form. This form must be returned to the Office of Finance and Accounting within 60 days of the travel.

C. GROUP TRAVEL and PREPAID AND/OR DIRECT BILLED EXPENSE (page 3) – The Group Travel-Prepaid voucher must be completed and submitted upon return of travel along with the Travel Expense Reimbursement. This form must be returned to the Office of Finance and Accounting within 60 days of the travel.

D. EMERGENCY TRAVEL - Whenever travel has been performed and expenses incurred because of an emergency and without prior approval, a completed TRAVEL AUTHORIZATION, TRAVEL EXPENSE REIMBURSEMENT AND GROUP- PREPAID AND/OR DIRECT BILLED EXPENSES form must be submitted upon completion of the travel and prior to the reimbursement of expenses.

III. COMPUTATION OF TRAVEL TIME

For purposes of reimbursement and methods of calculating fractional days of travel, the following principles are prescribed:

CLASS A TRAVEL: Continuous travel of 24 hours or more away from official headquarters. For purposes of reimbursement and calculation of fractional days of travel, the travel day shall be a calendar day (midnight to midnight) and the traveler shall be reimbursed one-fourth of the authorized rate of per diem for each quarter day or fraction thereof.

CLASS B TRAVEL: Continuous travel of less than 24 hours which includes overnight absence from official headquarters. For purposes of reimbursement and calculation of fractional days of travel, the travel day shall begin at the same time as the travel period and the traveler shall be reimbursed one-fourth of the authorized rate of per diem for each quarter day (6 hour period) or fraction thereof.

CLASS C TRAVEL: Travel for short or day trips where the traveler is not away from his/her headquarters overnight. Class C travel subsistence payment procedures are defined in College Operating Procedures .

NOTE: Class C Travel per diem and subsistence is considered to be taxable compensation to the employee.

IV. ALLOWABLE EXPENSES

A. TRANSPORTATION

Usually Traveled Route: All travel must be by a usually traveled route. When a person travels by an indirect route for his or her convenience, any extra costs shall be borne by the traveler and reimbursement for expenses shall be based only upon such charges that would have been incurred by a usually traveled route.

Common Carrier: Includes trains, buses and commercial airlines. Travel shall be at the most economical class as approved by the supervisor. The employee and supervisor shall make every effort to plan trips with sufficient lead-time to take advantage of discount fares. Any charges in excess of the most economical class shall not be reimbursed or if paid by the college must be refunded to the college. All unused tickets must be attached to the reimbursement form along with an explanation. Refunds on tickets paid for by the college must be paid to the college.

Rental Vehicle: The agency head or his or her designee may authorize the use of a rental vehicle as the method of travel for each trip, keeping in mind the following conditions:

1. The nature of the business.
2. The most efficient and economical means of travel (considering time of the traveler, impact on the productivity of the traveler, cost of transportation, and

per diem or subsistence required). Acceptable charges include the rental charge, gasoline, mileage charges, if applicable, and drop off charge if necessary to the performance of official business.

3. The number of persons making the trip and the amount of equipment or material to be transported.

Note: If an automobile is rented for college business and payment for the rental charge is paid directly to the rental car company by the college (i.e. not on your personal credit card), the optional collision damage and liability insurance should be waived by the traveler as these liabilities are covered by the college's insurance. If you rent an automobile for college business and charge it to your personal credit card, you or your insurance company will be liable for any damages as a result of an accident in which you are involved. Charges for optional insurance will not be reimbursed.

Private Vehicle: Whenever the use of a privately owned vehicle is shown to be more economical or advantageous for transaction of official business, it may be authorized on a mileage basis in lieu of actual expenses at a fixed rate of 44.5 cents per mile effective July 1, 2006. All mileage shall be based on the most current mileage map of the Florida Department of Transportation. Vicinity mileage necessary for the conduct of official business is allowable but must be shown as a separate item on the request for reimbursement.

Note: Employees who receive a car allowance are not eligible to be reimbursed for in-district mileage

College Vehicle: COLLEGE VEHICLES ARE TO BE USED FOR COLLEGE BUSINESS PURPOSES ONLY. Personal use of any College vehicle is prohibited unless approved by the President, in writing, prior to the personal trip. Personal use of a College vehicle is taxable to the individual and an amount will be included in the Employee's taxable compensation at year-end.

All mileage must be recorded on a college Vehicle Mileage Log (BO-018). This form must be submitted to the Office of Finance and Accounting by the third work day of the following month that travel occurred.

Expenses related to the business use of a college-owned vehicle will be reimbursed for amounts actually paid by the traveler with proof of payment. These expenses are typically fuel, oil, parking, tolls and emergency repairs. Expense items that are less than \$5.00 do not require a paid receipt. College vehicles must be returned with a full tank of fuel.

B. PER DIEM AND SUBSISTENCE

For purposes of reimbursement and methods of calculating fractional days of travel, the following principles are prescribed:

1. All travelers shall be allowed for subsistence when traveling to a convention or conference or when traveling within or outside the state in order to conduct bona fide state business, which convention, conference, or business serves a direct and lawful public purpose with relation to the public agency served by the person attending such meeting or conducting such business, either of the following for each day of such travel at the option of the traveler:

a) Eighty dollars per Diem; or

b) If actual expenses exceed \$80, the amounts permitted in paragraph for subsistence, plus actual expenses for lodging at a single-occupancy rate to be substantiated by paid bills therefore.

When lodging or meals are provided at a state institution, the traveler shall be reimbursed only for the actual expenses of such lodging or meals, not to exceed the maximum provided for in this subsection.

2. All travelers shall be allowed the following amounts for subsistence while traveling on official business as provided in paragraph (5)(b):

a) Breakfast\$6 per day when travel begins before 6:00 AM and extends beyond 8:00 AM

b) 2. Lunch\$11 per day when travel begins before 12:00 Noon and extends beyond 2:00 PM.

c) 3. Dinner\$19 per day when travel begins before 6:00 PM and extends beyond 8:00 PM.

3. No one, whether traveling out of state or in state, shall be reimbursed for any meal or lodging included in a convention or conference registration fee paid by the state.

4. Unless a reason is notated by the Traveler on the Travel Reimbursement form why a meal was not claimed, the meal shall be included on the form and paid by the Finance Office.

C. INCIDENTAL EXPENSES

Incidental expenses in connection with official business will be allowed if approved by the traveler's supervisor. Paid invoices or sales tickets must support

expense items in excess of \$5.00 per item. Examples of reimbursable incidental expenses are:

1. Taxi and ferry fares
2. Bridge, road and tunnel tolls
3. Storage or parking fees
4. Business communication expense (telephone, internet connectivity, faxes, telegrams, etc.).
5. Convention or conference registration fees (When meals or lodging are included in the registration fee, the traveler may not also request reimbursement for subsistence for the same meal, even if the traveler decides for personal reasons not to eat the meal-exceptions may be made for dietary restrictions). A continental breakfast is considered a meal and must be deducted if included in a registration fee for a convention or conference. However, in the case where a meal is provided by a hotel or airline, the traveler will be allowed to claim the meal allowance provided by law.
6. Reasonable tips and gratuities may be reimbursed the traveler as per the following:
 - a) Actual tips paid to taxi drivers, which shall not exceed 15% of the fare.
 - b) Actual amount paid for mandatory valet parking, which shall not exceed \$1.00 per occasion and which was incurred in the performance of public business.
 - c) Actual baggage handling charges paid at airport or hotel, which shall not exceed \$1.00 per bag not to exceed total of \$5.00 per incident.

D. LOCAL TRAVEL

Mileage from the traveler's employment base to another place of official business within the college district will be paid as vicinity travel.

Vicinity travel within the College District will be the lesser of:

1. Distance from the traveler's home base (i.e.: Lee, Charlotte, Collier Campus or Labelle site) to the business destination or
2. Distance from the traveler's residence to the business destination. Travelers are not paid for commuting between their residence and employment base.

Employees receiving a special travel or activity supplement cannot be paid for travel in connection with that special activity within the established commuting area.

E. GROUP TRAVEL

Expenses associated with College sponsored group travel may be reimbursed to a single individual upon submission of a Group-Prepaid and/or Direct Billed Expenses form which details the expenses paid to, or on behalf of, the individuals who traveled with the group. A list of travelers will have already been submitted with the Travel Authorization section prior to travel. Each traveler in the group must sign their name on the Group Travel section certifying that they incurred and received the benefit of the expenses being claimed for reimbursement. Allowable group travel expenses are the same as for individual travelers.

V. TRAVEL ADVANCES

Advance payments may be made to travelers to cover anticipated CASH requirements related to their travel on the following basis:

1. Travel advances may only be made when anticipated CASH requirements exceed \$75.
2. Advances may be made for up to 85% of the total CASH requirement.
3. Advances may be made to advisors for student travel at 100% of the total CASH requirement
4. Requests for advances to employees must be submitted to the Office of Finance and Accounting, on a Check Request with a photocopy of an approved Travel Authorization, in writing at least five business days before the travel advance is required.
5. Requests for advances to advisors, with Group Travel, must be submitted on a Check Request with a photocopy of an approved Travel Authorization and a list of travelers, in writing at least five business days before the travel advance is required.
6. Travel advance checks may be picked up at the cashier's office two business days prior to the date of travel or on the employee's last workday on campus prior to the travel.

VI. PREPAID EXPENSES

Advance payments may be made to vendors for prepaid travel expenses when it is economically and timely advantageous to the college such as to guarantee a lower rate, to avoid payment of sales tax or undue financial burden on advisors for Group Travel.

A. Travel advances made to vendors may be at 100%

B. Requests for advances to vendors must be submitted on a Check Request (form BO-010), accompanied by proper documentation for the charge and a photocopy of an approved Travel Authorization.

NOTE: All Prepaid Expenses should be recorded on the Group-Prepaid and/or Direct Billed Expense form.

VII. DIRECT BILLING

Expenses related to college business may be directly billed to the college when it is economically advantageous to the college such as to guarantee a lower rate or in order to avoid payment of sales tax. A Purchase Order may be used if accepted by the vendor. Direct-billed expenses will be invoiced to the College and paid upon completion of the travel.

NOTE: All Direct Billed Expenses should be recorded on the Group-Prepaid and/or Direct Billed Expense form.

VIII. CREDIT CARDS

Florida SouthWestern State College credit cards are recommended to be used for payment of travel invoices.

A. USAGE

Credit cards should be used for the payment of common carrier tickets, hotel bills, rental vehicle bills and other travel related expenses when not direct-billed to the college. Employees of the college may be eligible to receive an American Express charge card with the name of Florida SouthWestern State College on it. There is no annual fee for the Florida SouthWestern State College American Express card. Contact the Human Resources Office for more information.

B. USE WITH EXPENSE REIMBURSEMENT FORM

The original credit card receipts may be used for expense substantiation on the expense reimbursement form. Copies of receipts will not be accepted.