



BASED ON BOARD OF TRUSTEES POLICY

Policy Title: Compensation and Benefits

Policy: DEE

Subtitle: Expense Reimbursement

Date Adopted: 08/01/2020

Purpose

Provides procedures for reimbursement of authorized travel expenses by college employees.

Procedure

Local Travel is defined as travel that does not require the traveler to be away overnight and/or that occurs within a hundred-mile radius of the campus at which the traveler’s assigned office is located. Such travel does not require submission of a “Request for Approval of Professional Leave” form, but travel beyond this radius or overnight travel does require a travel request form for each trip.

To be reimbursed for mileage expenses only (mileage, tolls, and parking), the employee completes a Monthly Mileage Report which is filed once a month. The approved Monthly Mileage Report must be received in the Business Office no later than 30 days after the end of the month (i.e., September’s Monthly Mileage Report must be received in the Business Office no later than October 30th). An exception to this 30-day requirement is for any travel expenditures incurring in August of each year. Completed/approved August travel claims must be received by the Business Office by the Friday of the first week in September in order to allow for closing of the fiscal year. If the Business Office does not receive the required paperwork by this deadline, travel claims cannot be honored.

The Monthly Mileage Report must be signed by the traveler’s supervisor and a budget authority above the supervisor’s level.

Mileage for local travel is reimbursed at the current IRS-approved rate. When the IRS changes its rate, the college adjusts its reimbursement rate to agree to the IRS allowance. If the IRS rate increases during the college’s fiscal year, the college reimbursement rate changes at the beginning of the next fiscal year. If the IRS rate decreases, the college rate changes on the effective date of the IRS decrease.

The official round-trip mileage between campuses and/or permanent teaching locations is listed below:

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| Wharton to Bay City | 54 miles |
| Wharton to El Campo (Northside Center) | 31 miles |
| Wharton to Richmond | 58 miles |
| Wharton to Sugar Land (UHSSL) | 74 miles |
| Richmond to Sugar Land (UHSSL) | 16 miles |
| Richmond to Bay City | 102 miles |

Part-time instructors and Adult Education Literacy (AEL) staff are reimbursed for travel at the official college rate for those round-trip miles in excess of 50 miles from their homes to the job assignment.

Professional Travel is defined as travel necessitating an absence from normal assigned or contractual duties and requires the traveler to be away overnight (such as travel to attend a professional conference or seminar). Prior to engaging in such travel, employees must secure written authorization for the absence from regular duties via the "Request for Approval of Professional Leave" form.

Travel to professional meetings and workshops for which employees plan to be reimbursed by the college must be approved beforehand by all the individual's supervisors through the appropriate dean/vice-president (in the case of credit faculty, supervisors include the department chair, the division chair, and the Dean of Vocational Instruction or the Vice President of Instruction) on the form labelled "Request for Approval of Professional Leave" (copy available on the intranet under forms).

Normally, the college will reimburse employees for the following approved professional travel expenses: transportation, lodging, registration fees, and other specified incidental expenses. Meals will be reimbursed on a per diem basis.

To be reimbursed, the employee must complete a form entitled "Travel Expense Statement" (copy available on the intranet under forms) and must file the completed form in the Business Office within thirty calendar days after returning from the trip.

As is true for all claimed expenses, expenditures for hotel and air/train/bus carrier expenses must be supported by receipts of proof of payment. An adequate receipt or proof of payment is one that substantiates the expense and includes these elements:

- Conforms to laws, rules, and regulations relating to travel reimbursements and institutional activities;
- is within the travel dates as stated on the travel expense statement;
- is for the traveler;

- is an official receipt of the organization/vendor/provider of the goods and services as denoted by an invoice or receipt from the company;
- is for a reimbursable expense.

Travel expenses not reimbursable include the following:

- Cost incurred by unreasonable failure to cancel transportation or hotel reservations;
- Fines for automobile violations or personal misconduct;
- Lost or stolen tickets, cash, or property.

Normal Travel – Air, rail, and bus travel is reimbursed on the basis of actual cost. All reimbursements are based on coach fare only.

Private Automobile – When travelling by private automobile, travel is reimbursed at the approved mileage rate. This mileage allowance covers all transportation and operating costs. No reimbursement is made for the cost of repairs to the vehicle, whether they result from the traveler's acts or acts of others. Toll road and parking charges are allowed in addition to the mileage allowance if receipts are obtained for such charges.

Automobile Rental – The President or appropriate Vice President may authorize the use of rental cars where other transportation is not available or when such use results in a cost saving. Justification must be supplied in writing prior to rental. Travelers using rental cars purchase full-coverage collision insurance protection and are reimbursed for this additional expense.

Private Airplane – The use of privately owned and operated aircraft on college business is subject to specific approval of the President for such use. Reimbursement for such travel is at the rate paid per road mile between the departure and destination points; this figure includes all costs and fees of any nature whatsoever associated with the use of the aircraft. No traveler using private aircraft may purport to be an agent of the college in entering into agreements with airports and other authorities. No privately-owned aircraft may be used on college business without filing proof of insurance (meeting or exceeding college coverage) with the Vice President of Administrative Services and obtaining his/her written permission for use of the aircraft.

Other Transportation – Shuttle service to and from airports or bus and railroad stations, plus reasonable gratuities, is reimbursed to the extent that such service is not included in bus, rail, or air fares. Taxi fares, including gratuities, are reimbursed where shuttle service is not practical. This includes taxis between hotels and bus/railroad stations or airports, between appointments, or between hotels and temporary place of duty.

Lodging and Food – Travelers should use standard accommodations in first-class, but not luxury, hotels or motels. An exception to this rule is made when the traveler is attending a meeting that is being held in a luxury hotel. In this case, it is proper to stay at that hotel. The

traveler is reimbursed for the actual expense of lodging, and supporting receipts should be obtained and submitted.

The college reimburses travelers for meals at a per diem rate of \$40 per day per individual. If reimbursement for meals is being requested for someone other than the traveler, a separate explanation must be provided stating the business purpose of the meal(s), the name(s) of the other person(s), and their title(s) or capacity. If an itemized credit-card receipt is the documentation for meal reimbursement, the business purpose of the meal(s) must be stated, along with the name and the title(s) or capacity of the person(s), even if just the traveler. Any exception to the \$40 total reimbursement must be by written authorization of the supervising vice-president; and this authorization must accompany the reimbursement request.

Regardless of distance, the college reimburses for meals (a) if college business requires the employee to be away overnight or (b) college business requires the employee to dine out with a guest of the college, in which case the college reimburses the employee for both the guest's meal and the employee's meal or (c) the employee attends an off-campus professional meeting that includes a meal or (d) the employee as part of his or her college duties is accompanying a student group to an official meeting, conference, competition, or approved field trip. Other allowances for meal reimbursement may be made on a case-by-case basis, whether the employee is away overnight and regardless of distance traveled, provided the employee secures approval for meal reimbursement in advance of the trip.

Travel Advances – Advances for travel are only provided for faculty and staff traveling with student groups. This will be discussed in the College Sponsored Student Travel section.

Grant Travel is defined as travel that is organized and sponsored by grant funds.

Travel costs must adhere to the college's travel policy with the exception of any costs charged to federally-funded projects that are subject to the Federal costing principals in 2 CFR 200.474. Other grant funded or sponsored travel costs may include additional restrictions. For any travel conducted under Perkins Basic Grant, funds must adhere to the Perkins Travel Policy as defined in the Perkins Handbook.

College Sponsored Student Travel is defined as student travel that is organized and sponsored by the college.

All student travel must first be approved by the appropriate administrators, as indicated on the "Student Trip Approval/Vehicle Request Form", located on the college intranet. The approval process must be completed at least three (3) weeks prior to the departure date.

Out-of-state student travel must have prior approval by the college president.

Prior to the travel activity, the instructor/sponsor provides students with a completed "Student Absence Form", located on the college intranet, verifying participation in a college-sponsored

activity. It is the responsibility of the student to present the completed form to his/her instructors before the absence.

Prior to each curricular and extra-curricular travel activity (excluding inter-collegiate athletics), students must complete the “Student Travel Participant Agreement Form”, located on the college intranet and provided by instructor/sponsor. The signed “Student Travel Participant Agreement Form”, along with a copy of the signed “Student Trip Approval Form” and roster of students/faculty/sponsors traveling are forwarded by the instructor/sponsor to the Office of the Dean of Student Success.

Students participating in intercollegiate athletics must complete the “Student Travel Participant Agreement Form” at the beginning of each semester. The signed “Student Travel Participant Agreement Forms” are maintained by the Athletic Director.

Advances for travel are only provided for faculty and staff traveling with student groups. A “Check Request Form”, available on the intranet under “Forms”, must be completed for such advances, with a copy of the form entitled “Advance for Student Travel”. In the “Explanation of Expense(s)” box insert “See attached Request for Advance for Student Travel” to serve as the explanation. After completion of each such trip, the employee submits a completed “Advance for Student Travel,” along with any other travel-reporting documents.

- Travel advances for the same purpose and time must be a consistent and uniform allotted amount (that is, the same amount for each student). If justification exists for variation (for example, a student is participating for a half-day only and therefore receives one-half of the allowance given to other students), a notation explaining the difference must accompany the request for advance and the travel expense statement accounting for the advance.
- Travel advances must be accounted for within 30 days of the last trip for which the advance was requested.
- If one advance is taken, an accounting must be submitted and approved before another advance can be given.
- Travel advances taken in one fiscal year must be accounted for before the end of that same fiscal year.

Date Prepared: 07/10/2023 (BK, LM)