

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; Revised 11/11/2020; 01/12/2024

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 their budgetary organization.
- B. Employee – An individual who fills a regular or temporary Florida SouthWestern State College position and is responsible to a Florida SouthWestern State College department head.
- C. Authorized person
 - i. An individual 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 to incur travel expenses in the performance of official duties.
 - ii. An individual who is called upon by the College to contribute time and services as consultant or advisor
 - iii. An individual who is a candidate for an executive or professional position.
- D. Traveler – A Florida SouthWestern State College employee or authorized person 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, or rental cars from 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 return.
 - i. Class A travel – Continuous travel of 24 hours or more away from traveler’s base campus.
 - ii. Class B travel – Continuous travel of less than 24 hours which involves overnight absence from traveler’s base campus.
 - iii. Class C travel – Travel where the traveler is not away from their base campus overnight.
- I. International (Foreign) travel – Travel outside the United States.

II. PRE-APPROVAL REPORT (PA) and EXPENSE REPORT (ER)

All travel must be authorized and approved by the Budget Administrator or their designated representative, from whose funds the traveler is paid. The Budget Administrator shall not authorize or approve a request unless it is approved by the traveler’s supervisor stating that such travel is for official business. The Pre-Approval be submitted through the online travel system to the Office of Finance prior to travel. The following information is required to be provided in the Pre-Approval report:

- A. Business Purpose - A brief description of the purpose of the travel.
- B. Estimated Travel Expenses - An estimate of transportation, meals, hotel/lodging, and other travel related expenses.
- C. Period of Travel - The start and end dates for the trip.
- D. Supervisor's Approval - The supervisor’s approval signifies the travel is on the official business of the college and accuracy of the estimated expenditure.
- E. Budget Administrator’s Approval - The budget administrator’s approval signifies funds are available for travel.

The Expense report must be completed from an approved Pre-Approval report and submitted within 60 days from the traveler’s return date. The travel itinerary, agenda, and receipts for charges over \$5.00 must be submitted with the Expense report.

III. TRAVEL FORM (BO-002) FOR AUTHORIZED, NON-EMPLOYEE TRAVELERS

The Florida SouthWestern State College Travel Form (BO-002) is used to authorize and account for approved travel for an authorized, non-employee person. A travel authorization and a travel reimbursement must be submitted to the Office of Financial Services with the required signature(s). All travel must be authorized and approved by the budget administrator and traveler’s supervisor, if applicable. The budget administrator shall not authorize or approve a request unless it has been approved by the traveler’s supervisor. The following information is required to be provided in the TRAVEL AUTHORIZATION FORM (BO-002):

- A. Business Purpose - A brief description of the purpose of the travel.
- B. Estimated Travel Expenses - An estimate of transportation, meals, hotel/lodging, and other travel related expenses.
- C. Period of Travel - The start and end dates for the trip.

- D. Traveler's Signature – The traveler's signature affirms the travel is necessary and connected with official business of the college.
- E. Supervisor's Name, Signature and Title - The supervisor's signature signifies approval of the travel and accuracy of the estimated expenditure.
- F. Budget Administrator's Name, Signature and Title - The budget administrator's signature signifies funds are available for travel.

EXPENSE REPORT – The expense report form must be completed and submitted within 60 days from the traveler's return date. The agenda, travel itinerary, and receipts for charges over \$5.00 must be submitted with the travel reimbursement form. Failure to do so may result in non-reimbursement of expenses.

IV. EMERGENCY TRAVEL –

Whenever travel has been performed and expenses have been incurred because of an emergency and without prior approval, a completed travel reimbursement along with all related receipts must be submitted upon completion of the travel to the Office of Financial Services-

V. 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 their convenience, any extra costs shall be borne by the traveler. Reimbursement for expenses shall be based only upon charges that would have been incurred by a usually traveled route.

Common Carrier: Includes trains, buses, commercial airlines, and rental cars. Travel shall be at the most economical class as approved by the supervisor. The traveler 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. Refunds on tickets paid for by the college must be paid to the college.

Rental Vehicle: The budget administrator or supervisor may authorize the use of a rental vehicle as the method of travel for each trip, keeping in mind the following conditions:

- The nature of the business.
- 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.
- 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 more economical or advantageous for 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 for in-district mileage reimbursement.

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.

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. Expenses that are less than \$5.00 do not require receipt. College vehicles must be returned with a full tank of fuel.

B. PER DIEM AND SUBSISTENCE

All travelers are eligible for subsistence when traveling within or outside the state in order to conduct official college business. All travelers shall be allowed the following amounts for meals and per diem (only applicable to the last day of travel) while traveling on official college business:

- i. **MEALS (Class A & B):**
 - Breakfast - \$ 6.00: Must leave before 6:00 A.M. or return after 8:00 A.M.
 - Lunch - \$11.00: Must leave before 12:00 P.M. or return after 2:00P.M.
 - Dinner - \$19.00: Must leave before 6:00 P.M. or return after 8:00P.M.
- ii. **PER DIEM – Determined by the time the traveler returns home:**
 - Quarter 1 – 12:01AM to 6:00AM = \$20.00
 - Quarter 2 – 6:01AM to 12:00PM = \$40.00
 - Quarter 3 – 12:01PM to 6:00PM = \$60.00
 - Quarter 4 – 6:01PM to 12:00AM = \$80.00
- iii. **MEALS (Class C):** Applicable to short or day out of district travel. Per IRS regulations, reimbursement for Class C Meals will be included in employee's taxable income.

No one shall be reimbursed for any meal or hotel/lodging included in a convention or conference registration fee paid by the college.

Unless a reason is notated by the traveler on the Expense report why a meal was not

claimed, the meal shall be included on the report and paid by the Finance Office.

Hotel expenses will be covered during the conference or official business dates only. The college will not pay for expenses incurred during personal travel time or for personal reasons. For Class A and B travel- if, as per agenda, the business purpose starts before 9:00AM, hotel stay for the previous night may be allowed if approved by the budget administrator and traveler's supervisor. Documentation must be provided to the Office of Financial Services to support the reason for staying overnight. If, as per agenda, business purpose starts after 9:00AM, hotel expenses for the previous night may not be covered by the college.

For Class A and B travel- if travel home after the stated conference end time is later than 11:59 PM, an additional night of lodging may be allowed. Otherwise, it is expected that the traveler should return home the night of the conference end date.

VI. INCIDENTAL/(OTHER) EXPENSES

Incidental and other expenses in connection with official college business will be allowed if approved by the traveler's supervisor and budget administrator. Paid invoices or receipts must support expenses in excess of \$5.00. Examples of reimbursable incidental and other expenses are:

- A. Taxi, shuttle and ferry fares (Public transportation expense)
- B. Bridge, road and tunnel tolls (Toll expense)
- C. Parking and storage fees (Incidental expense)
- D. Business communication expense (telephone, internet connectivity, faxes, etc.). (Incidental expense)
- E. Conference registration fees (Registration fee expense) (When meals or hotel/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. law. - Reasonable tips and gratuities may be reimbursed to the traveler:
 - i. Tips paid to taxi drivers shall not exceed 20% of the fare.
 - ii. Tips paid for mandatory valet parking shall not exceed \$1.00 per occasion. -???
 - iii. Tips paid for baggage handling at airport or hotel shall not exceed \$5.00 per occasion.

VII. LOCAL TRAVEL

Mileage from the traveler's employment base campus to another place of official business within the college district will be paid as in-district travel. Travel within the college district will be the lesser of:

- A. Distance from the traveler's employment base campus (i.e.: Lee, Charlotte, Collier, Hendry Glades, and Bonita Springs) to the business destination, or
- B. 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 travel within the established commuting area.

VIII. STUDENT GROUP TRAVEL

Expenses associated with college sponsored student group travel may be reimbursed to a single individual upon submission of the student group travel form with detailed expenses paid to or on behalf of the individuals who traveled with the group. Each traveler in the group must be listed in the report certifying that they incurred and received the benefit of the expenses being claimed for reimbursement. Allowable student group travel expenses are the same for individual travelers.

A. For the following section, student travel includes student athlete travel. All college Travel Procedures apply to student travel, except for differences stated herein. All student travel should be submitted using the student group travel form under the faculty, staff, or head coach traveling with the student. Assistant coaches can be listed under the head coach for all in-district travel. At least one advisor/coach must attend all student trips that are not in-district travel. For overnight travel, head coach and assistant coaches must have separate student group travel reports. Travel expenses from a student club account (6###) must be submitted using the workflow travel form (BO-002) under the advisor or head coach. The travel expense report must be completed within 60 days from the return of travel.

A list all traveler and banner IDs of those traveling shall be included on the Pre-Approval part of the travel form (BO-002). A list of students, their banner IDs, and signature must also accompany the travel reimbursement part of the travel form (BO-002).

Meal reimbursement for student travel is discretionary; group/advisor and budget administrator should discuss meals prior to travel. Students cannot receive advances and/or reimbursements related to travel, and all expenses should be paid by and reimbursed to the advisor. The advisor may request 100% of the student meal expense in advance of the travel. The advisor is responsible for the travel advance and for disbursing the funds to students. A meal log with the students' name, banner ID, and signature must be attached to the advisor or coach's travel form. It must include the meals received and serves as a receipt of funds. Unused travel advance funds must be returned to the cashier's office within 10 days from the group's return date.

Students are not eligible for quarterly per diems and can only receive single meal expenses based on leave and return times. Meals provided as part of a registration are not reimbursable to students. Student meals allowance is up to:

Breakfast - \$ 6.00: Must leave before 6:00A.M. or return after 8:00A.M.
Lunch - \$11.00: Must leave before 12:00P.M. or return after 2:00P.M.
Dinner - \$19.00: Must leave before 6:00P.M. or return after 8:00P.M.

Students are not allowed to drive themselves when traveling, and students will not be reimbursed mileage for driving their own vehicles. A rental vehicle must be driven by a faculty, staff, or coach when driving is the most economical method of travel.

IX. TRAVEL ADVANCES

Advance payments may be made to the advisor or head coach to cover anticipated cash requirements related to their travel on the following basis:

A. Travel advances may only be made when anticipated cash requirements exceed \$75.00, and they may only be made to advisors and coaches for student travel at 100% of the total cash requirement.

- B. Requests for travel advances must be submitted to the Office of Financial Services on a Check Request accompanied by the travel form and other supporting documents 14 days before the travel advance is needed.

Travel advance checks may be picked up at the Office of Financial Services.

X. 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 or coaches for student 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 accompanied by the travel form/Pre-Approval report information and other supporting documents.

All Prepaid Expenses should be recorded on all travel reports such as the student travel workflow form or Chrome River Pre-Approval and Expense reports as college paid items.

XI. 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.

All Direct Billed Expenses should be recorded on the travel form/Pre-Approval and Expense reports as college paid items.

XII. CREDIT CARDS/PURCHASING CARDS (P-CARDS)

Florida SouthWestern State College credit cards/p-cards are recommended to be used for payment of travel expenses.

- A. USAGE – Credit cards/p-cards should be used for the payment of common carrier tickets, hotel, rental vehicle, gas, and other travel related expenses when not direct-billed to the college. Employees of the college may be eligible to receive a Bank of America p-card with Florida SouthWestern State College's name on it. Contact Procurement Services Office for more information.
- B. TRAVEL FORM//EXPENSE REPORT – The original credit card receipts are recommended for expense substantiation on the ER.

XIII. FISCAL YEAR-END PROCEDURES

Fiscal year-end due dates are different from those throughout the fiscal year because travel expense must be entered in the fiscal year in which the travel takes place.

For all travel done in June, a travel form/Expense report must be submitted within one week from the traveler's return date. Failure to comply may result in either non-reimbursement of

travel expenses, or funds coming out of the next fiscal year's budget with the approval of the Director of Financial Services.

In the case of a trip beginning in June and ending in July, the trip must be split between the fiscal years. Travelers will need to submit two travel form/Pre-Approval and two Expense reports. However, items such as airfare and registration fees can be paid out of the current fiscal year. Items for the next fiscal year that need to be paid in the current year, when it is economically and timely advantageous to the college such as to guarantee a lower rate or to avoid payment of sales tax will be charged to a prepaid account 14507 and then expensed to the correct funding code in the next fiscal year.