

**ROGUE COMMUNITY COLLEGE
GENERAL INFORMATION AND
ADMINISTRATIVE PROCEDURES**

Procedure: TRAVEL AND OTHER REIMBURSEMENT (AP-056)

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INTRODUCTION

Before traveling or making purchases on behalf of Rogue Community College (RCC or the College), you must know which expenses are reimbursable, which are not, and how to properly report and document those expenses. Therefore, the College asks that you take time to carefully read the following travel policies and procedures.

These procedures apply to reimbursements from all college funding sources. More restrictive travel policies and procedures mandated by specific grants or programs will take precedence over RCC policy.

The College reserves the right to amend or revise policies and procedures at any time. Changes in policies and procedures will be readily distributed throughout the College and are to be considered effective on the date of issuance. If possible, sufficient notice will be given prior to the change in procedure.

RCC separates travel expenses into two main categories: (1) out-of-district and (2) in-district travel. Out-of-district travel is defined as traveling between destinations other than college locations. In-district travel is defined as travel between college locations. Policies and procedures differ for these categories.

For travel involving students, see *Student Travel Guidelines* at http://www.rogucecc.edu/HumanResources/form_index_rm.asp. Go to “Risk Management” and find “Student TravelGuidelines.doc.”

USE OF PERSONAL CREDIT CARDS AND REBATE PROGRAMS

Oregon State Statute 244.040(1)(a) prohibits public employees from obtaining financial gain from their employment other than their salary.

Any financial benefit that a public employee accepts from a credit card company and personally uses as a result of the public employee using a personal credit card to make a purchase on behalf of the employee’s or official’s public employer would violate ORS 244.040(1)(a) unless such benefits were formally adopted by the governing body of the public body as part of the employee’s official compensation package. Such benefits include frequent flyer miles, rebates, discounts on future purchases, and all other such financial incentives.

The College does NOT consider the above-mentioned benefits as part of employee’s compensation packages. Therefore, employees should not accept personal benefits for college-related purchases when using a personal credit card.

AP-056

AUTHORIZATION/APPROVAL

A dean, vice president and/or president must approve a verbal or written travel request before reservation/travel arrangements are made. Please follow your department process for approval. Each dean or vice president may designate one or more officers to approve on his or her behalf. Approval certifies:

- Availability of funding.
- Least expensive means of travel requested.
- Compliance with funding agency regulations.
- Compliance with College reimbursement policy.
- Propriety of travel expenses.
- Completeness of documentation and accuracy of accounting.

INTERNAL REVENUE SERVICE REQUIREMENTS

In order for travel and transportation advances and reimbursements of travel expenses to be excluded from the traveler's taxable income, the college's travel policies must meet the IRS definition of an "accountable plan" with the following three requirements:

- Advances and reimbursements must be made for business expenses only and must be reasonable and necessary.
- Travelers must submit an electronic travel request in RAPS substantiating the amount, time and business purpose of expenses **within ten working days after the expenses are incurred**. Original receipts must be forwarded to the Budget and Financial Services Office. If you do not have access to RAPS, please request help from your department secretary, dean's assistant, vice president's assistant or a clerical staff member in your department.
- Employees must return any advance amount in excess of substantiated expenses within ten working days after the completion of the trip.

DOCUMENTATION REQUIREMENTS

IRS requirements are met by proper completion of the travel request. Clearly state the overall, specific business purpose of the trip in the request. Send original receipts and supporting documentation to the Budget and Financial Services Office. Appropriate receipts/documentation include:

Business Purpose: Written explanation and/or conference schedule of events

Transportation:

Air: An original itinerary including method of payment is the most preferable form of documentation. An e-ticket including method of payment is also acceptable.

Rail: An original passenger receipt showing proof of payment.

Rental Car: An original rental agreement receipt showing proof of payment.

Ground: An original bus, shuttle, or taxi receipt showing proof of payment.

Hotel: An original bill/receipt (detailing all expenses) showing proof of payment.

Conference Fees: Receipt from conference sponsor or copy of registration form accompanied proof of payment (canceled check or credit card statement)

Other: An original receipt or invoice showing proof of payment.

GENERAL TRAVEL GUIDELINES

In order to optimize cost savings, employees should make travel arrangements 7 or more days in advance of domestic travel and 14 or more days in advance for international travel.

Travel to the event is expected on the day of the event, if it is reasonable

Return travel is expected on the final day of the event, if it is reasonable to return that day, and not less expensive to return the following day (consider travel costs, meals and hotel costs in calculation). Reasonable means you can get back without taking an overnight flight. The time of arrival is not otherwise relevant. In other words, regardless of personal preferences and/or needs, a 1AM arrival is considered reasonable.

TRAVELING BY AIR

In order to optimize cost savings, employees should make travel arrangements 7 or more days in advance of domestic travel and 14 or more days in advance for international travel.

Purchase your airline ticket at the lowest available commercial rate, using “coach” class. Flight upgrades (increased legroom, first-class, etc.) shall not be incurred on a college credit card, nor will be reimbursed.

While some restrictions or penalties may apply, advance reservations typically secure the lowest fares. In many cases you save hundreds of dollars by purchasing tickets on special or promotional flights that may require advance booking, entail one or more stops, or depart and/or arrive at times slightly less convenient. It is expected that the cheapest airfare is booked, regardless of personal preference. For instance, if there is a 5AM and a 9AM departure flight, despite the undesirability of such an early flight, the 5AM flight should be selected if it is less expensive.

Frequent flyer miles should not be claimed for college-related travel.

Forward the original airline ticket to the Budget and Financial Services Office. The original passenger ticket or e-ticket statement must include the dates and points of departure and arrival, the travel “class”, and the total amount.

Cancelling/changing reservations – when an employee changes or cancels an airfare reservation due to personal preference, the employee will incur the additional fees associated with the change.

Example 1: An employee purchases airfare for a conference that will take place in 4 weeks. Two weeks prior to the event the employee decides to change their airline reservation to attend a family event. The employee is responsible for the cost to change the airline reservation.

Example 2: An employee purchases airfare for a conference that will take place in 4 weeks. The day before departure, the employee becomes too sick to fly and cancels their reservation. The College is responsible for the cost of the canceled flight and any change fees associated with using the airline credit in the future.

TRAVELING BY RAIL

If you choose to travel by rail, be aware that the College will reimburse the cost of train fare not to exceed the cost of the lowest available commercial airfare.

Forward the original ticket to the Budget and Financial Services Office. The ticket or receipt must clearly show the date, the point of departure and arrival, as well as the total amount.

RENTAL VEHICLES

Employees are encouraged to rent vehicles when less expensive than mileage reimbursement.

Do NOT purchase a Loss Damage Waiver (LDW) and Liability Insurance Supplement (LIS) from the rental agency when renting a vehicle in the continental U.S. in the College's name. The College's general liability insurance covers loss and damage of rental cars.

Always rent vehicles at the lowest possible cost, not to exceed the intermediate size car rate. Reimbursement will be made for larger vehicles in exceptional cases (i.e. several travelers in one car, equipment being transported, etc.).

Rental cars paid with a college card may not be used to carry any person not related to the College business. If family is traveling along, the employee should rent the car themselves, and request reimbursement for the business-related portions of the trip. Some personal business, such as traveling to a restaurant while on a trip, is a legitimate use of a College-rented car.

Forward the original receipt to the Budget and Financial Services office. The receipt must clearly show the date, the point of departure and arrival, as well as the total amount.

If an accident occurs, notify the automobile rental agency and immediately contact the Human Resources/Risk Management Office at (541) 956-7017.

USE OF PRIVATE VEHICLES

Employees will be reimbursed at a rate set by the College or collective bargaining agreement for mileage. Mileage reimbursement covers fuel, maintenance, insurance, transportation and operating costs. Tolls and reasonable parking charges will be reimbursed in addition to the mileage allowance for out-of-district travel only.

Note that fuel costs are included in the per-mile reimbursement rate. If you request reimbursement for mileage, you will not be reimbursed separately for fuel costs.

The College does not assume liability for damage to personal automobiles used on college business and does not assume liability for deductibles or any other uninsured loss to the vehicle. Expenses for repairs, whether or not they result from the traveler's act, are not reimbursable. Under no circumstances will RCC reimburse parking fines and moving violations.

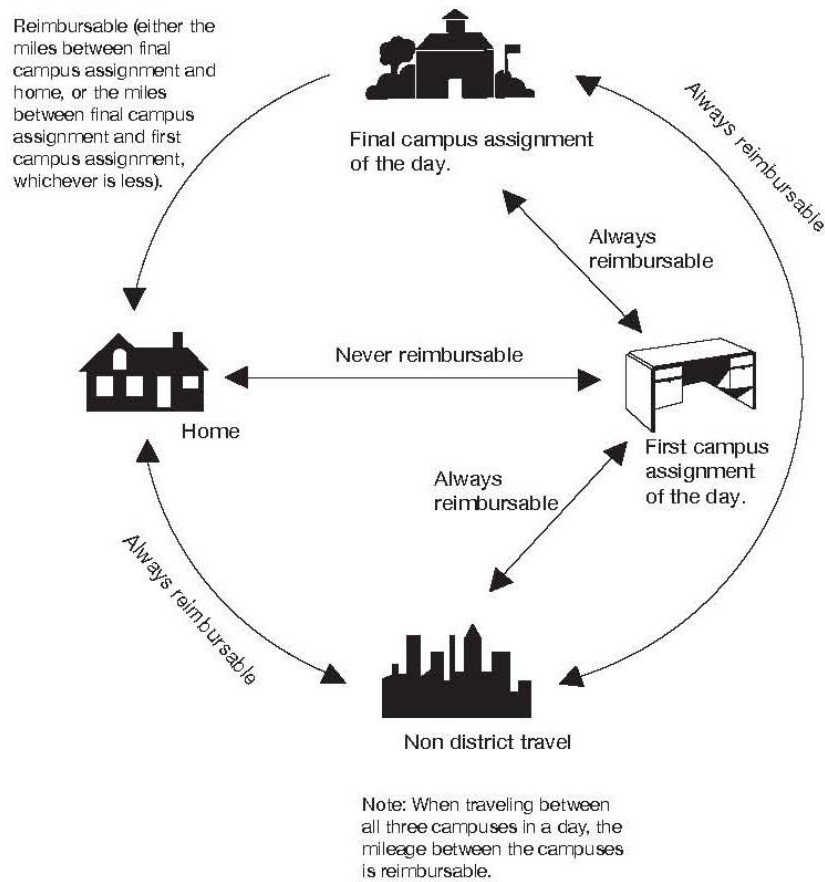
Non District Mileage Reimbursement: The College will reimburse employees at the rate set by the College or collective bargaining agreement for mileage.

If a personal vehicle is used primarily for the convenience of the traveler and the approved travel is to a location more than 200 miles beyond the point of origin, reimbursement will not exceed the lesser of the following: 1) the cost of per-mile reimbursement plus parking and tolls; or, 2) the round-trip airfare between the nearest commercial airport serving the origin and destination cities plus transfer costs to and from the airport; or, 3) the cost of a rental vehicle plus the cost of fuel, parking and tolls.

When calculating reimbursement, please use the location that you are actually starting and ending and not the College location you are assigned. Please see Mileage Reimbursement Chart, below, for reimbursement details. To calculate mileage amounts use a mapping tool such as Map Quest, Google Maps or Yahoo Maps.

In-district Mileage Reimbursement – Standard: Employees, except as noted below shall be eligible for mileage reimbursement (not an advance) for travel that is necessary for the job and takes place between the employee's assigned college location and the final destination before returning home. To calculate the mileage between the temporary college location and an employee's home, please use a mapping tool such as Map Quest, Google Maps or Yahoo Maps. Please see chart, below, for reimbursement details:

Mileage Reimbursement Chart



Exceptions regarding In-district Mileage Reimbursement – Standard:

Adjunct Faculty: Adjunct members will not receive mileage reimbursement for travel between college locations to perform work for multiple assignments. If an adjunct faculty member is expected to attend meetings or other special events away from his or her assigned worksite(s) and attendance has been pre-approved by the Department Chair or Dean, mileage will be reimbursed according to the standard mileage reimbursement as stated above.

Employees with Home Office's: An employee that is working from home will not receive mileage reimbursement for travel between the employee's home and a college campus.

OTHER TRANSPORTATION COSTS

Employees will be reimbursed for shuttle service or taxi fares to and from airports and railroad stations plus reasonable tips when such service is not included in air and rail fares, and where public transportation is not practical. This policy includes transportation between hotels, railroad stations, airports, or meetings. The traveler shall use the least expensive method to travel between the airport/train station and hotel. This will typically be a shuttle van service, instead of a taxi or limo.

Document the origin and destination of all shuttle service or taxi trips in the travel request, and forward receipts to the Budget and Financial Services Office.

Airport/ train station parking fees at the "home" airport/train station are payable by the College for the length of time associated with business travel.

COST OF MEALS WHILE TRAVELING OUT-OF-DISTRICT

The College will reimburse personal meal expenses incurred while traveling out-of-district on behalf of the College by per diem basis, **only**. The College credit card should **not be used** for these expenses. The per diem rates for meals are \$8 for breakfast, \$12 for lunch, and \$19 for dinner.

For pro-rata reimbursement of meals when the employee is on travel status for less than a full 24-hour period:

If Travel Begins Before	If Travel Ends After	These meal allowances may be claimed:
6:00 a.m.	11:00 a.m.	Breakfast
11:00 a.m.	3:00 p.m.	Lunch
3:00 p.m.	7:00 p.m.	Dinner

Most conferences and hotels do not provide options for guest with specific dietary needs, therefore RCC will honor a per diem request even if the meal is included in the conference fee or provided hotel rate. Employees have the option of declining a per diem when a meal is provided in the conference registration or hotel rate.

COST OF MEALS WHILE TRAVELING IN-DISTRICT

The cost of meals while traveling in-district is not reimbursable.

LODGING

Hotel Accommodations: Select standard room accommodations at non-luxury/moderately priced (around \$150 or less a night) hotels or motels at the conference or government rate. When traveling for a conference, it is appropriate to stay at the hotel hosting the conference, even if the rate exceeds \$150 a night. However, the traveler will not be permitted to rent a car when staying at the conference hotel. If a special circumstance arises where a rental car is needed please contact the CFO.

The College discourages employees from sharing hotel rooms while traveling. However, when several employees from the College are attending the same event, a supervisor can require room sharing as a condition of participating in the event.

Lodging may be shared with non-business guests. Lodging costs of non-business guests are not reimbursable and may not be paid with a college credit card. Accommodations such as different room types, extra rooms, and other special amenities for personal guests should be arranged by the

employee and paid directly to the hotel via a personal credit card upon checkout. The College will reimburse the amount equal to the cost of a room for the employee. In some cases, the room costs for additional occupancy remain the same. The employee should provide documentation of the rate to the Budget and Financial Services Office.

Forward an original, itemized hotel bill showing proof of payment (not just a credit card receipt) to the Budget and Financial Services Office.

Lodging in Private Residence: Travelers who stay in a private residence with relative or friends while traveling on business may not be reimbursed for lodging.

Room Service and Honor Bar charges will NOT be reimbursed. Please see cost of meals while traveling for more details on per diem rates.

Cancelling/changing reservations: Hotel reservations should be canceled early to avoid cancellation fees. When an employee changes or cancels a hotel reservation due to personal preference, the employee will incur the additional fees associated with the change if incurred.

Personal and Business Travel Combined: When personal travel extends a business trip, use the following guidelines in determining what is reimbursable:

Personal travel preceding a business trip:

- **Air Fare:** Reimbursable at the lesser of the actual airfare, or the amount it would have cost if personal travel was not involved. Documentation of both scenarios is required.
- **Vehicle Rental:** Reimbursable at the intermediate car size, for the percentage of the trip that is business related. **Car should not be rented in the College's name.**
- **Hotel:** The night before the conference is reimbursable as long as the cost of the hotel is equal to or less than the cost of the hotel if personal travel was not involved. Documentation is required for reimbursement.
- **Meals:** Meals on the day(s) of travel are reimbursable at the normal calculations.

Personal travel following a business trip:

- **Air Fare:** Reimbursable at the lesser of the actual airfare, or the amount it would have cost if personal travel was not involved. Documentation of both scenarios is required.
- **Vehicle Rental:** Reimbursable at the intermediate car size, for the percentage of the trip that is business related. **Car should not be rented in the College's name.**
- **Hotel:** The night after the conference/hotel is reimbursable as long the conference ends after 12:00p.m. If the conference ends prior to noon, the hotel is not reimbursable.
- **Meals:** Meals on the day(s) of travel are reimbursable at the normal calculations.

MISCELLANEOUS EXPENSES

Reimbursable expenses include:

- Baggage handling and storage expenses for one bag
- Business office expenses (copy services, postage, etc.)
- Business related phone calls and faxes, including those necessary to obtain transportation and hotel reservations
- Conference fees (forward registration to Budget and Financial Services Office)
- Currency conversion fees
- Gratuities to porters, bellhops and other service personnel
- Ground transportation (taxi, bus, subway, etc.)
- Parking and tolls
- Internet connectivity in hotel
- Electronic toll payment options for rental cars

Non-reimbursable expenses include:

- Out-of-pocket expenses submitted more than 60 days after they were incurred
- Airline club membership dues
- Air phone usage
- Auto repairs
- Baby-sitting
- Barbers and hairdressers
- Clothing or toiletry items
- Commuting between home and campus
- Corporate charge card delinquency assessments
- Country club dues
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Helicopter services
- Laundry or cleaning expenses
- Loss or theft of cash advance money
- Loss or theft of personal funds or property
- Lost baggage
- Luggage and briefcases
- Magazines, newspapers, personal reading materials
- Medical expenses while traveling
- Mini-bar refreshments
- Movies
- “No show” charges for hotel or car service, except in circumstance beyond travels control
- Parking tickets or traffic violations
- Personal entertainment
- Personal telephone calls
- Pet care

- Recreational expenses
- Sauna, Massages
- Shoe-shines
- Souvenirs or personal gifts
- Spouse's or dependents' transportation, lodging and meal expenses
- U.S. traveler's check fees

TIMING OF TRAVEL REQUESTS AND RECEIPT SUBMISSION

The timely submission of credit card charges and out-of-pocket expense is required. This includes submitting the travel request in RAPS and delivering itemized receipts to Accounts Payable.

Out of District Travel: Employees utilizing department funds for out of district travel are required to submit the travel request and receipts within 10 days after they were incurred; submission of a travel request in RAPS prior to the trip is highly encouraged. Employees utilizing professional growth funds are required to submit a travel request prior to the trip. Out-of-Pocket expense submitted more than 30 days after they were incurred are not consider reimbursable.

In District Travel: Employees traveling in district are required to submit the travel request and receipts every 30 days; submission of a travel requests for in district travel prior to the travel is prohibited. Out-of-Pocket expense submitted more than 60 days after they were incurred are not consider reimbursable.

BUSINESS MEALS/MEETINGS

Faculty, staff, students and board members may be reimbursed for approved, necessary and reasonable local business meal expenditure. An attempt should be made to keep business meal expenses, excluding tips, within the College's per diem rates of \$8 for breakfast, \$12 for lunch, or \$19 for dinner, per person.

Business meals are those taken with guests, colleagues, or donors, during which focused business discussions take place. Business meals are also those taken with other employees when, to ensure confidentiality, business must be conducted off campus. When authorized by a department, business meals may also be taken with other employees for reward, recognition, or other appropriate business purpose. Business meals with vague, unfocused purposes (such as "to foster collaboration between departments") are not reimbursed.

The focused purpose of a business meal (such as "to plan activities for orientation"), the type of meal (breakfast, lunch, or dinner), and a list of attendees (or a number, if there are more than 10 names) must be clearly documented on the reimbursement request.

Forward receipts for meals to the Budget and Financial Services Office.

The College will reimburse expenses for department retreats for the purpose of improving employee morale and/or establishing goals and objectives.

Civic and professional club membership fees are reimbursable when the College need for the memberships can be demonstrated. The club's membership criteria must be consistent with the College's non-discrimination policy: the College prohibits reimbursement of expenses for meetings or entertainment in clubs where membership or admission is restricted on the basis of race, color, religion, sex, age, national or ethnic origin, sexual orientation, citizenship status, marital status, disability or status as a Vietnam-era veteran or disabled veteran.