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**Policy Name:** Travel Authorization & Reimbursement

**Policy Number:** G-16

**Functional Area(s) Responsible:** Administration & Finance

**Owner(s) of Policy:** Administration & Finance

**Most Recent BOT Approval Date:** May 2010

**Most Recent Review Date:** Spring 2024

**Most Recent Review/Revision Type:** ☐ none ☒ minor/non-substantive ☐ substantive/extensive

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### **Policy Statement:**

Except as otherwise provided in this policy, Finger Lakes Community College will reimburse the employee for authorized travel expenses as and to the extent provided in this policy.

Finger Lakes Community College employees are required to obtain administrative approval in advance of all College-related travel. The College shall fund travel expenses necessarily incurred by college personnel in the course of their work-related responsibilities, subject to and in compliance with applicable laws and college policies.

### **Reason(s) for Policy:**

This policy is intended to furnish College employees with guidelines regarding the authorization and subsequent reimbursement of necessary travel expenses incurred in the pursuit of official College business. Prior approval in advance of all travel establishes work status of staff when away from the campus. Such prior approval will avoid jeopardizing various protections available to employees on official work status.

### **Applicability of Policy:**

This policy applies to all College employees and members of authorized College boards and committees.

### **Definitions:**

Employee - an employee or trustee of Finger Lakes Community College, or a member of an authorized Finger Lakes Community College board or committee.

### **Related Documents:**

- FLCC Employee Handbook
- FLCC Faculty Manual

### **Procedures:**

#### Responsibility for Expenditures - General

1. Approved travel authorization is required for travel to conventions, conferences, student field trips, travel courses, etc. A travel authorization form must be prepared in advance and signed by the required authorizing officials. This form should be matched with related vouchers; otherwise, expenses incurred will not be reimbursed.
2. An approved blanket travel authorization is required for routine fieldwork within the boundaries of Ontario County and other contiguous counties.

3. The selected means of transportation (air, train, auto rental) shall be arranged by the authorized traveler.
4. Advance registration fees can be arranged by Administration & Finance when a signed, approved claim is received by the Controller.
5. Only those expenses which are actual, necessary, and reasonable expenses will be reimbursed. Personal expenses that do not fall into these categories will not be reimbursed. Expenditures such as laundry, entertainment, repairs to personal vehicles, and bar/lounge bills are not reimbursable.
6. The authorized traveler is responsible for obtaining refunds for any charges associated with approved cancellations or changes. Fees incurred by failure to cancel reservations, registrations, or transportation are not reimbursable.

#### Reimbursement Procedures

1. Documentation:
  - All expenses must be documented with original receipts, except for those covered by per diem. Credit card statements are not sufficient.
  - A travel expense report must be submitted within 45 days of return, along with receipts.
  - Any out-of-pocket expenses that are submitted for reimbursement more than 45 days after the transaction date—or end of the trip for travel expenses—will be treated as taxable income and will be processed through Payroll. This only applies to expenses paid for with a personal payment method—card or cash—and does not apply to PCard.
2. Reimbursement Process:
  - The finance office will review the expense report and process reimbursements within 15 business days.
  - Incomplete or undocumented expenses will not be reimbursed.

#### Travel Authorization Form - Approval Requirements

1. A completed travel authorization form must be completed in advance of travel by the employee. The maximum amount requested should reflect all expenses expected to be incurred and paid by the College. Expenses accrued prior to obtaining the required approvals may be deemed as unauthorized expenses.
2. In general, travel authorization requests must be approved by the appropriate department chairperson, department head or Associate Vice President, as well as the appropriate Vice President. For grant-funded requests only, requests must be approved by the department chairperson/head, the Academic Affairs Office, the Grants Officer, and the Associate Controller.
3. If additional costs are discovered prior to departure, the employee should submit a second authorization for travel expenses form marked “supplemental” to the Controller through the proper channels for the additional amount required.

#### Reimbursable Travel Expenses Lodging

Lodging may qualify for reimbursement if the conference is a minimum of 35 miles from the traveler’s home or campus; whichever is closest to the conference site. Rates for lodging must be actual expenses that are supported by receipts specifying dates and rates. If lodging is within New York State, the employee must present a tax exemption certificate when registering at the motel/hotel. If the certificate is not presented and the motel/hotel applies sales tax to the room charge, the tax will not be reimbursed. Lodging within Ontario County and contiguous counties is not an ordinary and necessary expense and will not be reimbursed except under emergency conditions. Approvals for reimbursement under emergency situations must be submitted and approved by the College President.

## Per Diem Procedure

1. Per Diem Eligibility:
  - Per diem is provided to cover daily meal and incidental expenses (M&IE) while on official travel.
  - The per diem rates are based on the U.S. General Services Administration (GSA) guidelines and vary depending on the location of travel.
2. Per Diem Rates:
  - The current GSA rates for the specific travel location will be applied. These rates can be found on the GSA website at GSA Per Diem Rates or obtained from the college's finance office.
  - Per diem is calculated based on the traveler's location for each day of travel. The first and last days of travel will be reimbursed per meal.
3. Per Diem Payments:
  - The traveler may claim per diem reimbursement upon return by submitting the Travel Expense Report.
4. Per Diem Adjustments:
  - If any meals are provided at no cost to the traveler (e.g., meals included in conference fees or provided by hosts), the per diem amount for those meals must be deducted from the per diem claim.
  - The per diem must be adjusted for partial travel days or changes in travel plans.
5. Documentation Requirements:
  - No receipts are required for per diem reimbursement. However, the traveler's itinerary must be provided, showing the dates and locations of travel.
  - If actual expenses are claimed instead of per diem, receipts for all meal and incidental expenses must be provided, and reimbursement will be limited to the per diem amount

## Gratuities

Gratuities for meals are reimbursable as part of the per diem meal allowance specified above and will not be reimbursed separately.

## Telephone/Facsimile Transmission Expense

Long distance telephone calls directly related to official college business will be reimbursed if a statement is provided that includes specific date(s) and who the telephone call is from/to. Local calls will require the date(s) when calls are made. Fax charges relating to official business will be reimbursed if a statement is provided that includes the specific date and recipient name/address. Reimbursement for personal telephone calls is authorized up to a maximum of \$5.00 per day.

## Transportation and Related Expenses

Travel must always be by the most direct route and any other travel will be at the expense of the employee. Travel by common carrier is the preferred mode of transportation. Air travel should be by coach or tourist accommodation and must be booked by FLCC travel agent. Any travel utilizing grant funds should be booked on a U.S. Carrier.

Use of a privately-owned vehicle for travel is authorized when the conditions of the travel make it more economical or equal to the cost of a common carrier or rental car usage and is within a 50 mile radius of the college. Travel between facilities is reimbursable. All such travel will be reimbursed at the prevailing mileage rate. Anticipated mileage costs should be included in the total amount requested on the travel authorization form. Mileage will be paid at the rate as established by the Internal Revenue Service from time to time, and only those miles traveled that are documented as actual, necessary, and reasonable will be allowed for purposes of reimbursement.

When two or more employees travel in a privately owned vehicle, the claim for reimbursement must list the names of those traveling in the vehicle. Reimbursement will be made only to the vehicle owner. An automobile liability insurance policy covering the privately-owned vehicle must be in force when using said vehicle on College business.

The policy should provide minimum bodily injury limits of at least \$250,000 for each person, \$10,000 for each accident, and property damage liability limit of \$25,000. Other transportation-related expenses, such as parking fees, tolls, taxis, and buses, will be reimbursed provided that a properly documented receipt is submitted with the claim voucher.

Any personal vehicle repairs necessary while using a personal vehicle are not reimbursable.

Rental vehicles are approved only when there is not a less expensive transportation option available. Economy, compact, subcompact, or standard vehicles are the only rental vehicles to be approved by the college. In exceptional cases, approval will be given by the Vice President for Administration and Finance. Extra items such as GPS, additional insurances, or satellite radio are not eligible for reimbursement.

If you have an automobile accident while traveling on FLCC business, notify your department head and the office of Administration and Finance immediately.

Travel reimbursement for individuals, including spouses, not employed by the college shall not be authorized. Lodging expenses shared by a college employee, accompanying spouse or significant other will be reimbursed at half the actual expense or at the single rate, whichever can be determined by examination of the bill.

#### Sales Tax Exemption

As a not-for-profit institution, FLCC is exempt from New York State sales tax on all goods and services purchased by employees for business use. In order to obtain the sales tax exemption, present the New York State Sales Tax Exemption form to the vendor at time of service rendered, or when goods are received. If you pay sales tax in New York State, you will not be reimbursed unless the service provider does not accept the FLCC Sales Tax Exempt form. In this exceptional case, please document this on the expense voucher.

#### Miscellaneous Expense

Miscellaneous charges, such as supplies in conjunction with a school program or seminar, may be claimed provided that itemized receipts are attached to the claim voucher.

Travel to FLCC by non-employees for employment visits by lecturers or other official visitors must first be approved by the Cabinet. If approved, the reimbursement policies and procedures in effect for regular travel must be followed.

Foreign travel must be approved by the Provost and Vice President for Administration and Finance to ensure compliance with additional insurance and liability requirements.

#### **Forms/Online Processes:**

- Authorization for Travel Expenses form
- Expense Voucher
- Daily Mileage Sheet
- Per Diem Meal Allowance Request form
- FLCC Tax Exemption Certificate

#### **Appendix:**

None